FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

(Semester: I - VI)

Session: 2026-27

The Heritage Institution

KANYA MAHA VIDYALAYA JALANDHAR

(Autonomous)

B.Com

Bachelor of Commerce

Duration: 3 Years Level/4 Years Level

Graduation Type: Degree

B.Com degree is structured to provide the students managerial skills in disciplines related to commerce. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, law, statistics, finance, marketing just to name a few. A student holding B.Com Degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's market-relevant aspects. On the other hand, if the student chooses to start his/her own business he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

Programme Specific Outcomes

Towards the end of the programme, students will be able to:

PSO1: Develop an ability to effectively communicate both orally and verbally.

PSO2: Appreciate importance of working independently and in a team by learning the concept of leadership and motivation.

PSO3: Have exposure of complex commerce problems and find their solution.

PSO4: Process information by effective use of IT tools.

PSO5: Understand required mathematical, analytical and statistical tools for financial and accounting analysis.

PSO6: Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation and cost accounting.

PSO7: Develop an understanding of different forms of taxes and their implications.

PSO8: Develop self- confidence and awareness of general issues prevailing in the society.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27

Semester-I										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits L-T-P**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-1421 BCRL-1031 BCRL-1431	Punjabi (Compulsory)/ [1]Basic Punjabi/ [2]Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1212	English Language Skills –I	AEC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1093	Financial Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1094	Business Organisation	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-1175	Business Statistics	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRM-1120	Computer Applications in Business	SEC	2-0-2	2-0-1	3	100	40	30	30	3+3
USEP-0001	Entrepreneurship Mindset- I	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACF-1491	*Foundation Course	VAAC	2-0-0	2-0-0	2	50	35	-	15	1
TOTAL					27					

C- Compulsory
AEC- Ability Enhancement Course
DSC-Discipline Specific Course
SEC-Skill Enhancement Course
VAAC- Value Added Audit Course
[1]Special paper in lieu of Punjabi (Compulsory)
[2]Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab
***Credits/ Grade Points of these courses will not be added in SGPA/ CGPA of the Semester/Programme. Only Grades will be provided.**

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION
Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
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Semester-II										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-2421 BCRL-2031 BCRL-2431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2212	Appreciating English Literature-I	MDC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2093	Advanced Financial Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2094	Commercial Law	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-2175	Business Economics	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRP-2090	Workshop on Tally Prime	SEC	0-0-4	0-0-2	2	50	-	35	15	3
USEP-0002	Entrepreneurship Mindset- II	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACD-2161	Drug Abuse and Ethical Education	VAC	4-0-0	4-0-0	4	100	70	-	30	3
TOTAL					28					

C-Compulsory
MDC-Multidisciplinary Course
DSC-Discipline Specific Course
SEC- Skill Enhancement Course
VAC- Value Added Course
[1]Special paper in lieu of Punjabi (Compulsory)
[2]Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)

SCHEME AND CURRICULUM OF EXAMINATION

Bachelor of Commerce (Three Years Degree Programme)/
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Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester-III

Course Code	Course Title	Course Type	Hours Per Week L-T-P	Credits	Total Credits	Marks				Examination time (in Hours)
						Total	Th	P	CA	
BCRL-3421 BCRL-3031 BCRL-3431	Punjabi(Compulsory) [1] Basic Punjabi [2] Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL- 3212	English Language Skills–II	AEC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-3093	Company Law	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-3094	Functional Management	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRM-3095	Corporate Accounting	DSC	2-0-4	2-0-2	4	100	50	20	30	3+ 3
BCRM-3090	Computer Based Accounting	SEC	2-0-2	2-0-1	3	100	50	20	30	3+3
USEP -0003	Entrepreneurship Mindset Level - III	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACE-3221	Environmental Studies (Compulsory)	VAC	2-0-0	2-0-0	2	50	35	-	15	3
TOTAL					**27**					

C- Compulsory
AEC-Ability Enhancement Course
DSC-Discipline Specific Course
SEC-Skill Enhancement Course
VAC- Value Added Course
1 Special paper in lieu of Punjabi (Compulsory).
2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

KANYA MAHA VIDYALAYA, JALANDHAR (AUTONOMOUS)
SCHEME AND CURRICULUM OF EXAMINATION
Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27

Semester-IV										
Course Code	**Course Title**	**Course Type**	**Hours Per Week L-T-P**	**Credits**	**Total Credits**	**Marks**				**Examination time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-4421 BCRL- 4031 BCRL-4431	Punjabi(Compulsory) [1]Basic Punjabi [2]Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4212	Appreciating English Literature-II	MDC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4093	Goods and Services Tax	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4094	Principles and Practices of Auditing	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-4095	Cost Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
USEP - 0004	Entrepreneurship Mindset Level - IV	SEC	0-0-4	0-0-2	2	50	-	50	-	-
VACP-4511	*Personality Development and Gender Sensitization	VAAC	2-0-0	2-0-0	2	50	35	-	15	2
TOTAL					**24**					

C- Compulsory
MDC-Multi Disciplinary Course
DSC-Discipline Specific Course
VAAC- Value Added Audit Course
1 Special paper in lieu of Punjabi (Compulsory).
2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Credits/Grade points of these courses will not be included in the SGPA/CGPA of Semester/Programme.**
Only Grades will be provided.

Note: After Semester IV, every student is required to undergo 4 to 6 weeks summer training under any one of the following: like Bank, Finance Company, Insurance company, Stock broking house, financial product dealers and professionals like chartered accountants & tax consultant/lawyer and financial advisor. The report submission and seminar presentation shall be held in semester V.

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
Bachelor of Commerce (Three Years Degree Programme)/
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Credit Based Continuous Evaluation Grading System (CBCEGS)
SESSION: 2026-27

Semester V										
Course Code	**Course Name**	**Course Type**	**Hours Per Week L-T-P**	**Credits L-T-P**	**Total Credits**	**Marks**				**Examination Time (in Hours)**
						Total	**Th**	**P**	**CA**	
BCRL-5421 BCRL-5031 BCRL-5431	Punjabi(Compulsory)/ [1]BasicPunjabi [2]Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL- 5212	English Language Skills-III	AEC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-5093	Management Accounting	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-5094	Principles and Practices of Banking	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-5095	Financial Management	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRI-5096	Internship and Report Writing	C	0-0-4	0-0-2	2	50	-	50	-	-
BCRM-5170	Data Handling through SPSS	SEC	2-0-2	2-0-1	3	100	40	30	30	3+3
Total					**25**					

C- Compulsory
AEC- Ability Enhancement Course
DSC- Discipline Specific Course
SEC- Skill Enhancement Course
1 Special Purpose in lieu of Punjabi (Compulsory).
2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

Kanya Maha Vidyalaya, Jalandhar (Autonomous)

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME

Bachelor of Commerce (Three Years Degree Programme)/

Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

SESSION: 2026-27

Semester VI

Course Code	Course Name	Course Type	Hours Per Week L-T-P	Credits L-T-P	Total Credits	Marks				Examination Time (in Hours)
						Total	Th	P	CA	
BCRL-6421 BCRL-6031 BCRL-6431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History and Culture	C	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-6212	Appreciating English Literature-III	MDC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-6093	Principles and Practices of Insurance	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-6094	Business Environment	DSC	4-0-0	4-0-0	4	100	70	-	30	3
BCRL-6095	Direct Tax Law	DSC	4-0-0	4-0-0	4	100	70	-	30	3
VACH-6401	Human Rights and Constitutional Duties	VAC	2-0-0	2-0-0	2	50	35	-	15	3
Total					**22**					

C- Compulsory
MDC-Multi Disciplinary Course
DSC-Discipline Specific Course
VAC- Value Added Course
1Special paper in lieu of Punjabi (Compulsory).
2Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

Note: After Semester VI, every student continuing the course for four year degree is required to undergo 4 to 6 weeks summer training under any one of the following: like Bank, Finance company, Insurance company, stock broking house, financial product dealers and professionals like chartered accountants & tax consultant/lawyer and financial advisor. The report submission and seminar presentation shall be held in semester VII.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Punjabi (Compulsory)
Course Code: BCRL-1421

Course Outcomes:

CO1: 'ਦੋ ਰੰਗ'(ਕਵਿਤਾ ਭਾਗ) ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤਾਂ ਕਿ ਉਹ ਆਧੁਨਿਕ ਦੌਰ ਵਿਚ ਚੱਲ ਰਹੀਆਂ ਕਾਵਿ ਧਾਰਾਵਾਂ ਅਤੇ ਕਵੀਆਂ ਬਾਰੇ ਗਿਆਨ ਹਾਸਿਲ ਕਰ ਸਕਣ।ਇਸ ਦਾ ਹੋਰ ਮਨੋਰਥ ਕਵਿਤਾ ਦੀ ਵਿਆਖਿਆ, ਵਿਸ਼ਲੇਸ਼ਣ ਤੇ ਮੁਲੰਕਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਤੋਂ ਜਾਣੂ ਕਰਾਉਣਾ ਵੀ ਹੈ ਤਾਂ ਕਿ ਉਹ ਸਮਕਾਲੀ ਸਮਾਜ ਦੀਆਂ ਸਮੱਸਿਆਵਾਂ ਨੂੰ ਸਮਝ ਸਕਣ ਅਤੇ ਆਲੋਚਨਾਤਮਕ ਦ੍ਰਿਸ਼ਟੀ ਬਣਾ ਸਕਣ।

CO2: 'ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿਧ ਹਸਤੀਆਂ' ਜੀਵਨੀ ਦੀ ਵਿਧਾ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਜੀਵਨੀ ਨੂੰ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਜੀਵਨੀ ਜਗਤ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3: ਪੈਰ੍ਹਾ ਰਚਨਾ ਅਤੇ ਪੈਰ੍ਹਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉਤਰ ਦੇਣ ਦਾ ਮਨਰੋਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO4: ਭਾਸ਼ਾ ਵੰਨਗੀਆਂ : ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪਭਾਸ਼ਾ ਵਿਚ ਅੰਤਰ,ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ ਚਿੰਨ੍ਹ, ਪੰਜਾਬੀ ਭਾਬਾ ਦਾ ਅਧਿਆਪਨ : ਪਹਿਲੀ ਅਤੇ ਦੂਜੀ ਭਾਸ਼ਾ ਵਜੋਂ **ਪੜ੍ਹਣ ਨਾਲ ਵਿਦਿਆਰਥੀ ਭਾਸ਼ਾ ਤੋਂ ਵਾਕਫ਼ ਹੋਣਗੇ।**

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Punjabi (Compulsory)
Course Code: BCRL-1421

ਸਮਾਂ : 3 ਘੰਟੇ	**Maximum Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. **ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।**
2. **ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।**
3. **ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।**
4. **ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।**

ਪਾਠਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਯੂਨਿਟ-I

ਦੋ ਰੰਗ (ਕਵਿਤਾਭਾਗ) (ਸੰਪਾ.ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ /ਕਵਿਤਾ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ)

ਯੂਨਿਟ-II

ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ (ਜੀਵਨੀ ਨੰ: 1 ਤੋਂ 9 ਤੱਕ)
(ਸੰਪਾ.ਪ੍ਰਿੰ. ਤੇਜਾ ਸਿੰਘ, ਹਰਨਾਮ ਸਿੰਘ ਸ਼ਾਨ),ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
(ਵਿਸ਼ਾ-ਵਸਤੂ/ **ਨਾਇਕ ਬਿੰਬ/ ਸਾਰ)**

ਯੂਨਿਟ-III

(ੳ) ਪੈਰ੍ਹਾ ਰਚਨਾ (ਤਿੰਨ ਵਿਚੋਂ ਇੱਕ)
(ਅ) ਪੈਰ੍ਹਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ।

ਯੂਨਿਟ-IV

(ੳ) ਭਾਸ਼ਾ ਵੰਨਗੀਆਂ : ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪਭਾਸ਼ਾ ਵਿਚ ਅੰਤਰ,ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ ਚਿੰਨ੍ਹ।
(ਅ) ਪੰਜਾਬੀ **ਭਾਸ਼ਾ** ਦਾ ਅਧਿਆਪਨ : ਪਹਿਲੀ ਅਤੇ ਦੂਜੀ ਭਾਸ਼ਾ ਵਜੋਂ

Bachelor of Commerce (Three Years Degree Programme)/
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Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Basic Punjabi
in lieu of Punjabi (Compulsory)
Course Code: BCRL-1031

COURSE OUTCOMES

CO1: ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨੂੰ ਸਿਖਾਉਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਵਿਚ ਪਾ ਕੇ ਇਕ ਹੋਰ ਭਾਸ਼ਾ ਸਿੱਖਣ ਦਾ ਮੌਕਾ ਪ੍ਰਦਾਨ ਕਰਨਾ ਹੈ।ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੈਂਤੀ ਅੱਖਰੀ, ਅੱਖਰ ਕ੍ਰਮ, ਪੈਰ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣ ਅਤੇ ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ ਅਤੇ ਮਾਤਰਾਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) ਲਗਾਖ਼ਰ (ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ) ਦੀ ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ ਤੋਂ ਜਾਣੂ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।

CO2: ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ ਦੀ ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ (ਸਾਧਾਰਨ ਸ਼ਬਦ, ਸੰਯੁਕਤ ਸ਼ਬਦ, ਮਿਸ਼ਰਤ ਸ਼ਬਦ,ਮੂਲ ਸ਼ਬਦ,ਅਗੇਤਰ ਅਤੇ ਪਿਛੇਤਰ) ਤੋਂ ਜਾਣੂ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।

CO3: ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ : ਬਾਜ਼ਾਰ, ਵਪਾਰ, ਰਿਸ਼ਤੇ ਨਾਤੇ, ਖੇਤੀ ਅਤੇ ਹੋਰ ਧੰਦਿਆਂ ਆਦਿ ਤੋਂ ਜਾਣੂ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।

CO4: ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਵਿਚ ਹਫ਼ਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰ੍ਹਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਂ, ਇਕ ਤੋਂ ਸੌ ਤੱਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿਚ ਸਿਖਾਉਣਾ ਹੈ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Basic Punjabi
in lieu of Punjabi(Compulsory)
Course Code: BCRL-1031

ਸਮਾਂ : 3 ਘੰਟੇ — **Maximum Marks: 100**
L-T-P — **Theory :70**
4-0-0 — **CA:30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ।ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ।ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

ਪੈਂਤੀ ਅੱਖਰੀ, ਅੱਖਰ ਕ੍ਰਮ, ਪੈਰ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣ ਅਤੇ ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ ਅਤੇ ਮਾਤ੍ਰਾਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) ਲਗਾਖ਼ਰ (ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ) : ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ ।

ਯੂਨਿਟ-II

ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ : ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ(ਸਾਧਾਰਨ ਸ਼ਬਦ, ਸੰਯੁਕਤ ਸ਼ਬਦ, ਮਿਸ਼ਰਤ ਸ਼ਬਦ, ਮੂਲ ਸ਼ਬਦ, ਅਗੇਤਰ ਅਤੇ ਪਿਛੇਤਰ)

ਯੂਨਿਟ-III

ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ : ਬਾਜ਼ਾਰ, ਵਪਾਰ, ਰਿਸ਼ਤੇ ਨਾਤੇ, ਖੇਤੀ ਅਤੇ ਹੋਰ ਧੰਦਿਆਂ ਆਦਿ ਨਾਲ ਸੰਬੰਧਤ।

ਯੂਨਿਟ-IV

ਹਫ਼ਤੇ ਦੇ ਸੱਤ ਦਿਨਾਂ ਦੇ ਨਾਂ, ਬਾਰ੍ਹਾਂ ਮਹੀਨਿਆਂ ਦੇ ਨਾਂ, ਰੁੱਤਾਂ ਦੇ ਨਾਂ, ਇਕ ਤੋਂ ਸੌ ਤਕ ਗਿਣਤੀ ਸ਼ਬਦਾਂ ਵਿਚ ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I

PUNJAB HISTORY AND CULTURE (From Earliest Times to C 320)

(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)

Course Code: BCRL-1431

Course Outcomes

After completing Semester I and course on Punjab History and Culture students of History will be able to identify and have a complete grasp on the sources & writings of Ancient Indian History of Punjab

CO1: Identify and understand the sources and physical features of Punjab

CO 2: To study the earliest civilisation (Indus Valley Civilization) and original home of Aryans

CO 3: To examine the Social, Religious and Economic life during Early and Later Vedic Age

CO 4: To comprehend the Buddhist, Jain and Hindu faith and their relevance in the modern times

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I

PUNJAB HISTORY AND CULTURE (From Earliest Times to C 320)

(Special paper in lieu of Punjabi Compulsory)

(For those students who are not domicile of Punjab)

Course Code: BCRL-1431

Examination Time: 3 Hours	Max. Marks: 100
Credits L-T-P: 4-0-0	Theory: 70
Contact Hours: 4 Hrs/ Week	CA: 30

Instructions for the Paper Setter:

Eight questions of equal marks to be set, two in each of the four sections (A-D). Questions of Sections A-D should be set from Unit I-IV of the syllabus respectively. Candidates are required to attempt five questions in 800 words selecting at least one question from each section. The fifth question may be attempted from any sections. Each question will carry 14 Marks.

Unit-I

1. Physical features of Punjab.
2. Sources of the ancient history of Punjab

Unit-II

3. Harappan Civilization: Social, Economic and Religious life of the Indus Valley People.
4. The Indo-Aryans: Original home

Unit-III

5.Social, Religious life during Early Vedic Age and Later Vedic Age.
6. Economic and Political life during Early Vedic Age and Later Vedic Age.

UNIT-IV

7 Rise of Buddhism and Teachings of Buddha.
8 Rise of Jainism and Teachings of Jainism.

Suggested Readings

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

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
ENGLISH LANGUAGE SKILLS-I
Course Code: BCRL-1212

COURSE OUTCOMES

After passing this course, the students will be able to:
CO 1: understand fundamental grammatical rules governing tenses, the use of modal verbs and make correct usage in their language through the study of "English Grammar in Use" by Raymond Murphy
CO 2: to develop the art of creative expression by writing a paragraph on any given topic
CO 3: comprehend the meaning of texts and answer questions related to situations, episodes, and characters depicted in them through the study of the essays in the text "Prose for Young Learners"
CO 4: appreciate the writings of various Indian and foreign story and prose writers and relate them to their socio-cultural milieu through the study of the essays in the text "Prose for Young Learners"

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
ENGLISH LANGUAGE SKILLS-I
Course Code: BCRL-1212

	Max. Marks: 100
Examination Time: 3 Hrs	**Theory: 70**
L-T-P (Credits): 4-0-0	**CA: 30**

Instructions for the Examiner:
Eight questions are to be set, two from each of the four Units (I-IV). 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. Each question will carry 14 marks. (14x5=70)

UNIT-I
English Grammar in Use, 5th Edition by Raymond Murphy, CUP (Units: 1-37)

UNIT-II
Paragraph Writing and English Grammar in Use (Units: 38-48)

UNIT-III
Prose for Young Learners: Essays at Sr. No. 1, 2, 3, 5 and 6

UNIT-IV
Prose for Young Learners: Essays at Sr. No. 7, 8, 9, 10 and 11

Texts Prescribed:
1. *English Grammar in Use* (Fifth Edition) by Raymond Murphy, CUP
2. *Prose for Young Learners* (Guru Nanak Dev University, Amritsar)

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Financial Accounting
Course Code: BCRL-1093

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: acquire conceptual knowledge of financial accounting and gain skills required for recording various kinds of business transactions.

CO2: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet) and will get knowledge to prepare voyage accounts as well.

CO3: gain in-depth knowledge of preparing Consignment accounts in the books of consignor and consignee and get knowledge for preparing Joint Venture accounts as well.

CO4: learn allocation of various expenses and incomes under Departmental Accounts and preparation of Branch Accounts under different methods.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I

Financial Accounting

Course Code: BCRL-1093

Time: 3 Hours	**Max. Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setters:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided 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. Each question will carry 14 marks.

Unit I

Introduction –Nature of financial Accounting –scope–objects–limitations– Accounting concepts and conventions.

Introduction to Books of Accounts: Concept of Journal, Ledger, Cash Book and Trial Balance

Capital, Revenue and Deferred Revenue Expenditure – Capital and revenue receipts.

Unit II

Final Accounts of Sole Proprietor: Preparation and Presentation of Financial Statements

Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage.

Unit III

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.

Unit IV

Departmental Accounts – Meaning–Objects–Advantages–Accounting procedure–Allocation ofexpenses 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 Profitand Loss Account and Balance sheet.

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K, "Financial Accounting", 2009, Vikas PublishingHouse, New Delhi.
2. Narayanswami, R., "Financial Accounting: A Managerial Perspective", 3rd Edition, 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", 2ndEdition,2007, Tata McGraw Hill.

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Business Organisation
Course Code: BCRL-1094

Course Outcomes:

After the successful completion of this course, students will be able to-

CO1: understand meaning, importance and social responsibility of business organisation.

CO2: gain in-depth knowledge of different forms of organization.

CO3: learn about the factors to be considered while deciding location of a business.

CO4: develop an awareness of business combinations and trade associations along with their working.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Business Organisation
Course Code: BCRL-1094

Time: 3 Hours	**Max. Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setters:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided 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. Each question will carry 14 marks.

Unit I

Business: Meaning and types – profession – meaning and importance of business organization. Social Responsibilities of Business – Business Ethics.

Unit II

Forms of Business organization – Sole Trader – Partnership – Joint Hindu Family – Joint StockCompanies – Co–Operative Societies – Public Utilities And Public Enterprises.

Public Sector Vs. Private Sector

Unit III

Location of industry – Factors influencing location – size of industry – optimum firm – advantagesof large – scale operation – limitation of small scale operation – Industrial estates – District Industries Centres.

Unit IV

Stock Exchange – Function – Types – Working – Regulation of Stock Exchange in India.

Business Combination – Causes – Types – Effects of Combination in India.

Trade association –Chamber of commerce – Function – Objectives Working in – India.

Suggested Readings:

1. Bhusan, Y.K. “Fundamentals of Business Organisation and Management”, 1980, SultanChand & Sons, New Delhi.
2. Tulsian, P.C. and Pandey V., “Business Organisation and Management”, 2009, PearsonEducation, New Delhi
3. Talloo, T.J., “Business Organisation and Management”, 2008, Tata McGraw Hill Company, New Delhi
4. Basu, C.R., “Business Organisation and Management”, 2010, Tata McGraw Hill Company,New Delhi
5. Singla, R.K., “Business Organisation& Management”, 2011, VK (India) Enterprises, NewDelhi

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Business Statistics
Course Code: BCRL–1175

Course outcomes:

After the successful completion of this course, students will be able to-

CO1: learn the basic statistical analysis techniques by using central tendency.

CO2: analyze the data by using dispersion and learn the relationship between variables and prediction using correlation and regression.

CO3: compare magnitudes of related variables to each other and over a period of time and also to have knowledge about index numbers.

CO4: understand some basic techniques of time series analysis in analyzing economics problems and introductory applications of probability.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I

Business Statistics

Course Code: BCRL–1175

Time: 3 Hours | **L-T-P (Credits): 4-0-0**
Max. Marks: 100
Theory: 70
CA: 30

Note: Instructions for the Paper–Setter:
Two questions, each carrying 14 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Definition, Meaning, Functions, Scope and Limitations of Statistics.
Measures of Central Tendency: Types of averages–Arithmetic Mean (Simple and Weighted), Median and Mode.

Unit-II

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation.
Simple Correlation and Regression: Meaning, Types, Karl Pearsons & Rank Correlation (Excluding grouped data), Probable Error

Unit-III

Index Numbers: Meaning and Importance, Methods of construction of Index Numbers:
Weighted and Unweighted; Simple Aggregative Method, Simple Average of Price Relative Method, Weighted Index Method: Laspeyre's Method, Pasche's Method and Fisher's Ideal method including Time and Factor Reversal tests.

Unit-IV

Time Series Analysis: Components, Estimation of Trends (Graphical method, Semi Average Method, Moving Averages Method and Method of Least Squares for linear path).
Probability: Conceptual Meaning and Definition of Probability, Theorems of Probability–Addition and Multiplication theorem of Probability and Concept of Conditional Probability (Simple Applications)

Suggested Readings:

1. Chandan, J.S.(1998), *Statistics for Business and Economics*, Ist Edition, Vikas Publishing House Pvt. Ltd.
2. Gupta, S.C. (2018), *Fundamentals of Statistics*, Himalayan Publishing House, Delhi.
3. Gupta, S. P. (2011), *Statistical Methods,* S. Chand Publications, New Delhi.
4. Siegel, Andrew F. (2011), *Practical Business Statistics,* International Edition, McGraw Hill Irwin.

Note: The latest edition of the books is recommended.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I

COMPUTER APPLICATIONS IN BUSINESS
Course Code: BCRM–1120

COURSE OUTCOMES:
After passing this course the student will be able to:
CO1: Comprehend about storage devices used in computer along with applications of computer.
CO2: Create, open, edit, format, save and print documents.

CO3: Manage tables in document and apply formulae in a spreadsheet.
CO4: Utilize spreadsheet application for data organization and manipulation through features like sort, filter, graphs, etc.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I

COMPUTER APPLICATIONS IN BUSINESS
(Theory)
Course Code: BCRM–1120

Examination Time: (3+3) Hours	**Max. Marks: 100**
	Theory: 40
L-T-P: 2-0-1	**Practical: 30**
Credit: 3	**CA: 30**

Instructions for the Paper Setters:-

Eight questions of equal marks (08 Marks) 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

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 PackagedSoftware and tailor-made 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, referencesand 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 datafrom selected cells, Handling operators in formulae: Inserting Charts- LINE, PIE, BAR, Organizing Charts and graphs; Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time

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.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Entrepreneurship Mindset-I
Course Code: USEP-0001

Course Outcomes:

By the end of this course, students will be able to:

1. Understand and apply entrepreneurial principles to real-world business situations.
2. Develop and implement business strategies across different industries.
3. Use digital tools, including AI, to enhance and automate business operations.
4. Build sustainable business models, manage financials, and scale operations.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –I
Entrepreneurship Mindset-I
Course Code: USEP-0001

L-T-P **Total Marks: 50**
0-0-2

Introduction: This course provides students with a holistic framework to develop entrepreneurial skills across the student's journey. The curriculum covers core principles of entrepreneurship, including identifying business opportunities, setting up operations, marketing, scaling, and financial management. The aim of this course is to ensure that, by the end, learners acquire essential entrepreneurial competencies such as **strategic thinking, practical application, founders & growth mindset, operational skills, and foundational financial literacy.**

Learning Objectives

By the end of this course, students will be able to:

- Understand and apply entrepreneurial principles to real-world business situations.
- Develop and implement business strategies across different industries.
- Use digital tools, including AI, to enhance and automate business operations.
- Build sustainable business models, manage financials, and scale operations.

Entrepreneurial Specialization Tracks: Skill Development and Business Implementation:

Throughout the program, students will select **one of the following five specialized tracks** using the ***"Punjab Entrepreneurship Mindset Programme"*** App, designed to provide a structured pathway for developing entrepreneurial skills and implementing business ventures.

1. **E-commerce:** In this track, students will learn how to build, manage, and scale an online business. From setting up an e-commerce platform to managing digital marketing strategies, inventory, and customer experience, this specialization provides the tools needed to succeed in the rapidly growing digital marketplace.

2. **Content Creation:** This track focuses on empowering students to create, curate, and market digital content across various platforms. Students will learn how to build a personal or brand identity, develop engaging content, and monetize their platforms, whether through social media, video production, blogging, or influencer marketing.

3. **Professional Services:** In this track, students will learn how to capitalize on freelance and contract-based opportunities. They will explore strategies for building a sustainable service-based business, manage client relationships, and maximize the flexibility that comes with this track.

4. **Retail Business:** This track introduces students to the fundamentals of starting and managing small scale retail ventures. Learners will discover how to identify in-demand products, source suppliers, setup shop (physical or home-based), and attract local customers. Emphasis will be placed on practical steps like pricing, promotion, customer service, and building repeat sales to establish as teady income stream.

5. **Miscellaneous:** This track gives students the freedom to explore unique and diverse business ideas that don't fit into one category. Learners can identify opportunities around them, test simple solutions, and creates mall ventures based on local needs or personal interests. The focus is on creativity, problem- solving, and learning how to turn everyday ideas into earning opportunities.

The focus is on practical application, with students engaging in real-world projects that culminate in the creation and scaling of a business.

Registration on the APP:

For Android Users:

Step1: Click the following link to download and install the App:

https://drive.google.com/file/d/1zgfoFWN0Y1zWJNf_gMpbGvlyeQl0WPM2/view?usp=drivesdk

Step2: Register by providing your details and generate OTP.(If the OTP is not generated, use the last six digits of your mobile number as the OTP).

Step3: Open the tasks and complete it by giving your feedback and handling the AI based Quiz.

For I-Phone Users:

Step1: Click on this link https://punjabstartup.com/

Step2: Signup to create an account and generate OTP

Step3: Filliny our personal and educational details. After your account is created, open the tasks and complete it by giving your feedback and handling the AI based Quiz.

SEMESTER-I Content Creation		
Week/ Milestone	**Milestone**	**Description**
1	**Start your journey as a content creator**	Learn how to reach thousands of followers online by creating content
2	**Decide your content topic**	Explore different topics and finalize one topic on which you will create content
3	**Start your own content channel**	Launch your official channel on YouTube or Instagram and start building your audience
4	**Plan your first week content calendar**	Learn how to create a simple weekly content calendar that would keep your audience engaged and make them follow you
5	**Plan and record your first video**	Learn how to create a clear and catchy script for your first video and shoot it using your phone
6	**Edit and launch your first video**	Learn how to edit your video with trendy music And cool effects and launch your channel with first video
7	**Reach first 100 followers**	Use WhatsApp and personal Instagram account to tell people about your channel and reach first 100 followers/subscribers
8	**Master the skill of engaging people with your content**	Learn how to connect with your audience so they stay engaged and feel involved
9	**Follow latest trends and famous influencers to grow your channel**	Learn how to use trending to pics and tag well-known channels or creators to boost your reach and attract more followers
10	**Learn how you can make money from your content**	Discover how to do brand deals and promote brands or products your followers truly care about
11	**Make your first partnership**	Reach out to10 brands for partnership and turn one into your first paid deal
12	**Plan your business growth**	Create a 1-month plan on what to post on a weekly basis to grow your followers and earn money

SEMESTER-I E-commerce		
Week/ Milestone	**Milestone**	**Description**
1	**Learn how to start selling online**	Learn what an E-commerce business is and how you can start selling online in less than 30 days
2	**Choose your product**	Explore different products and finalize what you want to sell online
3	**Find a supplier who will deliver the product for you**	Identify suppliers who can send your product directly to the customer and help you launch your E-commerce business
4	**Create your E-commerce store**	Make a simple online store using Instamojo and learn how to upload product images and description on the store
5	**Activate payments on your store**	Learn how to link your bank account to a payment gateway and integrate that with your Instamojo store to Start receiving payments
6	**Launch your online store**	Connect your domain name to your Instamojo account, create your launch poster, and officially launch your E-commerce store
7	**Get first 100 people visit your online store**	Learn how to write simple and catchy messages to promote your store and send it to 100 people
8	**Make your first sale**	Convert one paying customer and learn how to process the order from beginning to delivery
9	**Create and post your first ad**	Learn how to design a simple promotional ad and post it to bring in more people and sales
10	**Take feedback from customers**	Engage with your paid customers, take product feedback, and upload success stories or reviews on your website
11	**Get a repeat customer or referral**	Build trust with your paid customers to get either a repeat order or a referral
12	**Plan your business growth**	Makea1-month plan to promote and grow your E- commerce store and earn more money

Professional Service		
Week/ Milestone	**Milestone**	**Description**
1	**Start your journey in professional services**	Learn what is a service and how you can earn money by offering your skill as a service
2	**Choose your service skill**	Choose one skill you are good at and turn it into a service that people will pay for
3	**Find your ideal customer**	Talk to people directly or through social media apps, understand who is willing to pay For your service and "WHY"
4	**Build your online profile and show what you offer**	Explore apps or websites such as WhatsApp Business, Upwork, or Urban Company, and learn how to create an online profile
5	**Write your service description**	Learn how to write your service in a simple and powerful way that gets people excited to try it
6	**Finalize your pricing and launch your service**	Learn how to set the right price that your customer finds fair and launch your service
7	**Get first 100 leads for your service**	Learn how to write catchy messages to promote your service in the market and get first100 leads
8	**Offer a free service and learn from feedback**	Give your service for free to real users and use their feedback to make it better
9	**Make your first sale**	Get one paying customer for your service and work really hard to get a 5 star rating and a video testimonial
10	**Build trust with customers and get repeat orders**	Use your trust and good relationship with existing customers to get your first repeat customer
11	**Earn your first referral**	Start offering bonus or other additional services to your existing customers and get Your first referral
12	**Plan your business growth**	Make a1month plan on how to get more customers and earn more money

Retail Business		
Week/ Milestone	**Milestone**	**Description**
1	**Learn how to start retail business**	Understand how retail works, the types of business you can start, and talking to local shops
2	**Choose your product and ideal customer**	Look at products in demand in your area and choose what you'll focus on based on Your customer needs
3	**Find a supplier for your product**	Identify suppliers or wholesalers who can give you quality products/raw materials at good prices
4	**Setup your business**	Arrange your shop/home or prepare your product stocked with shopkeepers
5	**Decide product prices and prepare stock**	Decide the right selling price, maintain a simple record of sales, and get ready to handle cash or digital payments
6	**Launch your business**	Put up posters near your shop, and share the announcement with friends, family, and local Community groups
7	**Promote your business in your area**	Learn how to use simple ways to promote your business locally
8	**Make your first sale**	Ensure the buying process is smooth and the customer is happy
9	**Take feedback from customers**	Engage with your paid customers and take product feedback
10	**Discover other platforms to grow your sales**	Learn how to setup a free WhatsApp Business account for your shop and collect Orders there
11	**Get a repeat customer or referral**	Build trust with your paid customers to get either a repeat order or a referral
12	**Plan your business growth**	Make a 1-month plan to promote and grow your retail business and earn more money

Miscellaneous

Week/ Milestone	Milestone	Description
1	**Start your journey as an entrepreneur**	Learn what entrepreneurship means and how you can start earning by solving problems around you
2	**Identify and valid a tea problem to solve**	Look around yourself, talk to people, and pick one real problem that many people face
3	**Define your customer and their pain points**	Find out who will buy from you, what difficulties they face, and why they need your solution
4	**Generate business ideas and finalize one idea**	Think of different ways to solve the problem, compare options, and choose one idea to move ahead with
5	**Define your product or service**	Decide clearly what product or service you will Provide and how it will solve the customer's problem
6	**Finalize your pricing and launch your business**	Set a fair price for your product or service and take the first step to launch your business
7	**Promote your business and get first 100 leads**	Tell people about your business using word of mouth, posters, or social media, and collect interest from 100 people
8	**Make your first sale**	Get your first paying customer and deliver your product or service with full effort
9	**Take feedback from customers and improve**	Listen to what customers say after using your product/service and make it better step by step
10	**Build trust with customers and get your first repeat order**	Keep your promise, give good quality, and motivate your customer to buy from you again
11	**Earn your first referral and expand your sales**	Ask happy customer store commend you to friends and family so that you can grow your sales
12	**Plan your business growth**	Make a simple plan for the next month to get more customers, increase sales, and grow your business

Evaluation Criteria

The evaluation will be conducted by a committee consisting of the class mentor, nodal officer and the principal HOD or his/her nominee.

Evaluation Component	**Description**	**Weightage**
Weekly Task Completion	Timely submission of weekly tasks, including activities, reflection prompts, graded quizzes etc	60%
Target Completion	Performance-based evaluation on hitting revenue or Profit targets (e.g.,generating í 10,000 revenue)	20%
Final Project	A comprehensive project depending the theme of the semester	20%

Evaluation mechanism: The score generated by the app will be final.

Weekly Component:

Each week of the course follows a structured format designed to guide students from learning to doing, using simple, mobile-accessible components:

Component	**Duration**	**Description**
Action Lab	~4hrs	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission(e.g., video, reflection, or proof of action)
Learning Resources	Self-paced	-Videos, short readings, real-life stories, and tools to deepen understanding at their own pace
Check-in	Self-paced	-Quizzes & Reflection prompts

Syllabus Overview for Semester 1-5

Semester	Learning Focus	Learner's demonstration	Revenue Target
1	Setup & Launch	**Understand. Create. Start.**	ĺ 10,000
2	Marketing Basics	**Engage. Share. Grow.**	ĺ 40,000
3	Operations &Scale	**Earn. Deliver. Expand.**	ĺ 80,000
4	Organic Growth	**Attract. Retain. Build.**	ĺ 160,000
5	AI Automation & Finance mastery	**Simplify. Track. Sustain**	ĺ 400,000

Semester 1: Setup & Launch
In Term 1, students will explore what entrepreneurship means and how it connects to their daily lives. They will earn to identify problems, shape simple business ideas, and test the mineral settings. This semester builds the foundation—mindset, observation, value creation, and action.

Semester 2: Marketing Basics
In Term 2, students will learn how to attract customers and grow their visibility using digital platforms and community-based marketing strategies. Students will also begin to run paid advertising campaigns and learn how to optimize their marketing efforts.

Semester 3: Operations & Scale
This semester focuses on the day-to-day operations of running a business, including order fulfillment, customer service, and logistics. Students will also focus on scaling operations as demand grows, with an emphasis on managing resources effectively.

Semester 4: Organic Growth
Students will learn how to grow their businesses organically, using referrals, partnerships, and community engagement. This semester focuses on building a loyal customer base and using word-of-mouth marketing to increase reach and credibility.

Semester 5: AI Automation & Financial Mastery

The final semester prepares students for long-term sustainability. Students integrate AI to improve productivity, automate routine tasks, and enhance decision-making. They also dive deep into financial planning, learning to set income goals, track expenses, understand profit margins, and create simple financial forecasts. This semester helps students solidify their entrepreneurial identity design systems for financial stability and scalability.

Course Outcomes

After studying this course, students will be able to:

- Launch and manage a business within their chosen track.
- Identify profitable opportunities and develop innovative solutions.
- Implement marketing and sales strategies using both digital and traditional methods.
- Use financial metrics to track performance and make informed business decisions.
- Scale a businesss using operational systems and automation tools.

Suggested Readings

- Simon Sinek, *Start with Why: How Great Leaders Inspire Everyone to Take Action*, Portfolio/Penguin
- Eric Ries, *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*, Crown Business
- Jonah Berger, *Contagious: How to Build Word of Mouth in the Digital Age*, Simon &Schuster
- Phil Knight, *Shoe Dog: A Memoir by the Creator of Nike*, Scribner
- Jason Fried and David Heinemeier Hansson, *Rework: Change the Way You Work Forever*, Crown Business
- Héctor García and Francesc Miralles, *Ikigai: The Japanese Secret to a Long and Happy Life*, Penguin Books
- Tim Ferriss, *Tools of Titans (Selected Chapters)*, Houghton Mifflin Harcourt
- Peter Thiel and Blake Masters, *Zero to One: Notes on Startups, or How to Build the Future*, Crown Business
- Anil Lamba, *Romancing the Balance Sheet*, Anil Lamba Publications
- The Better India/Your Story, *Young Entrepreneurs Series* (Collection of Articles) Real Indian stories
  Of youth starting businesses, snack able reads that show what's possible.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Punjabi (Compulsory)
Course Code: BCRL-2421

Course Outcomes

CO1: 'ਦੋ ਰੰਗ'(ਕਹਾਣੀ ਭਾਗ) ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਹਾਣੀ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ।ਇਸ ਦਾ ਹੋਰ ਮਨੋਰਥ ਕਹਾਣੀ ਦੀ ਵਿਸ਼ਲੇਸ਼ਣ ਤੇ ਮੁਲੰਕਣ ਦੀ ਪ੍ਰਕਿਰਿਆ ਤੋਂ ਜਾਣੂ ਕਰਾਉਣਾ ਵੀ ਹੈ ਤਾਂ ਕਿ ਉਹ ਸਮਕਾਲੀ ਸਮਾਜ ਦੀਆਂ ਸਮੱਸਿਆਵਾਂ ਨੂੰ ਸਮਝ ਸਕਣ ਅਤੇ ਆਲੋਚਨਾਤਮਕ ਦ੍ਰਿਸ਼ਟੀ ਬਣਾ ਸਕਣ।

CO2: 'ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿਧ ਹਸਤੀਆਂ' ਜੀਵਨੀ ਦੀ ਵਿਧਾ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਜੀਵਨੀ ਨੂੰ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਜੀਵਨੀ ਜਗਤ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3: ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ ਲਿਖਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਸ ਕਲਾ ਵਿਚ ਨਿਪੁੰਨ ਕਰਨਾ ਹੈ I ਮੁਹਾਵਰੇ/ਅਖਾਣ ਦੀ ਵਰਤੋਂ ਨਾਲ ਗੱਲਬਾਤ ਵਿਚ ਪਰਪੱਕਤਾ ਆਉਂਦੀ ਹੈ।ਇਹ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਗੱਲਬਾਤ ਵਿਚ ਨਿਖਾਰ ਲਿਆਉਣ ਦਾ ਕੰਮ ਕਰਨਗੇ।

CO4: ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ, ਸ਼ਬਦ ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ ਪੜ੍ਹਣ ਨਾਲ ਵਿਦਿਆਰਥੀ ਇਸਦੇ ਮੁੱਢਲੇ ਸੰਕਲਪਾਂ ਨੂੰ ਆਧਾਰ ਬਣਾ ਕੇ ਇਹਨਾਂ ਸੰਕਲਪਾਂ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Punjabi (Compulsory)
Course Code: BCRL-2421

ਸਮਾਂ : 3 ਘੰਟੇ	**Maximum Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA :30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. **ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ। ਸੈਕਸ਼ਨA-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।**
2. **ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।**
3. **ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।**
4. **ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।**

ਪਾਠਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਯੂਨਿਟ-I

ਦੋ ਰੰਗ (ਕਹਾਣੀ ਭਾਗ) (ਸੰਪਾ.ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿਲੋਂ ਅਤੇ ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ),ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਪਾਤਰ ਚਿਤਰਨ/ ਸਾਰ)

ਯੂਨਿਟ-II

ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ (ਜੀਵਨੀ ਨੰ: 10 ਤੋਂ18 ਤਕ)(ਸੰਪਾ.ਪ੍ਰਿੰ. ਤੇਜਾ ਸਿੰਘ, ਹਰਨਾਮ ਸਿੰਘ ਸ਼ਾਮ),
ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ।
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਨਾਇਕ ਬਿੰਬ/ ਸਾਰ)

ਯੂਨਿਟ-III

(ੳ) ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ
(ਅ) ਮੁਹਾਵਰੇ/ਅਖਾਣ

ਯੂਨਿਟ-IV

(ੳ) ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ
(ਅ) ਸ਼ਬਦ ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ : ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Basic Punjabi
in lieu of Punjabi(Compulsory)
Course Code: BCRL-2031

Course outcomes

CO1: ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ : ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ (ਨਾਂਵ, ਪੜਨਾਂਵ, ਕਿਰਿਆ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸਬੰਧਕ, ਯੋਜਕ ਅਤੇ ਵਿਸਮਿਕ)ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਦਾ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ -ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

CO2: ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਵਾਕ ਬਣਤਰ(ਸਾਧਾਰਨ ਵਾਕ, ਸੰਯੁਕਤ ਵਾਕ, ਮਿਸ਼ਰਤ ਵਾਕ, ਬਿਆਨੀਆ ਵਾਕ, ਪ੍ਰਸ਼ਨ ਵਾਚਕ ਵਾਕ ਅਤੇ ਹੁਕਮੀ ਵਾਕ) ਦੀ ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਇਸ ਦੀ ਬਣਤਰ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ ਅਤੇ ਉਨ੍ਹਾਂ ਦੀ ਭਾਸ਼ਾ ਤੇ ਪਕੜ ਮਜਬੂਤ ਹੋਵੇਗੀ।

CO3: ਪੈਰ੍ਹਾ ਰਚਨਾ ਅਤੇ ਸੰਖੇਪ ਰਚਨਾ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO4: ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ ਲਿਖਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਸ ਕਲਾ ਵਿਚ ਨਿਪੁੰਨ ਕਰਨਾ ਹੈ I ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ ਦੀ ਵਰਤੋਂ ਨਾਲ ਗੱਲਬਾਤ ਵਿਚ ਪਰਪੱਕਤਾ ਆਉਂਦੀ ਹੈ।ਇਹ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਗੱਲਬਾਤ ਵਿਚ ਨਿਖਾਰ ਲਿਆਉਣ ਦਾ ਕੰਮ ਕਰਨਗੇ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Basic Punjabi
in lieu of Punjabi(Compulsory)
Course Code: BCRL-2031

ਸਮਾਂ : 3 ਘੰਟੇ	**Maximum Marks: 100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ। ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।

2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।

3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।

4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ : ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ (ਨਾਂਵ, ਪੜਨਾਂਵ, ਕਿਰਿਆ, ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ, ਸਬੰਧਕ, ਯੋਜਕ ਅਤੇ ਵਿਸਮਿਕ)

ਯੂਨਿਟ-II

ਪੰਜਾਬੀ ਵਾਕ ਬਣਤਰ : ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ
(ੳ) ਸਾਧਾਰਨ ਵਾਕ, ਸੰਯੁਕਤ ਵਾਕ ਅਤੇ ਮਿਸ਼ਰਤ ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)
(ਅ) ਬਿਆਨੀਆ ਵਾਕ, ਪ੍ਰਸ਼ਨ ਵਾਚਕ ਵਾਕ ਅਤੇ ਹੁਕਮੀ ਵਾਕ (ਪਛਾਣ ਅਤੇ ਵਰਤੋਂ)

ਯੂਨਿਟ-III

ਪੈਰ੍ਹਾ ਰਚਨਾ
ਸੰਖੇਪ ਰਚਨਾ

ਯੂਨਿਟ-IV

ਚਿੱਠੀ ਪੱਤਰ (ਘਰੇਲੂ ਅਤੇ ਦਫ਼ਤਰੀ)
ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ (ਲਿਸਟ ਨਾਲ ਨੱਥੀ ਹੈ)

ਅਖਾਣ

ਉਠੇ ਤਾ ਉੱਠ ਨਹੀਂ ਰੇਤੇ ਦੀ ਮੁੱਠ,ਉੱਦਮ ਅੱਗੇ ਲੱਛਮੀ ਪੱਖੇ ਅੱਗੇ ਪੌਣ ,ਉਹ ਦਿਨ ਡੁੱਬਾ ਜਦੋਂ ਘੋੜੀ ਚੜ੍ਹਿਆ ਕੁੱਬਾ ,ਉੱਚੀ ਦੁਕਾਨ ਫਿੱਕਾ ਪਕਵਾਨ ,ਉਲਟੀ ਵਾੜ ਖੇਤ ਨੂੰ ਖਾਏ ,ਉੱਚਾ ਲੰਮਾ ਗੱਭਰੂ ਪੱਲੇ ਠੀਕਰੀਆਂ ,**ਅਸ਼ਰਫ਼ੀਆਂ ਦੀ ਲੁੱਟ ਤੇ ਕੋਲਿਆਂ ਤੇ ਮੁਹਰਾਂ, ਅੱਗੇ ਸੱਪ ਪਿੱਛੇ ਸ਼ੀਂਹ, ਆਦਰ ਤੇਰੀ ਚਾਦਰ ਨੂੰ ਬਹਿਣਾ ਤੇਰੇ ਗਹਿਣੇ ਨੂੰ, ਆਪੇ ਫਾਥੜੀਏ ਤੈਨੂੰ ਕੌਣ ਛੁਡਾਏ, ਆਪਣੇ ਹੱਥੀਂ ਆਪਣਾ ਆਪੇ ਹੀ ਕਾਜ ਸਵਾਰੀਐ, ਆਰੀ ਨੂੰ ਇੱਕ ਪਾਸੇ ਦੰਦੇ ਜਹਾਨ ਨੂੰ ਦੋਹੀਂ ਪਾਸੀਂ**,ਅੱਖੀਂ ਵੇਖ ਕੇ ਮੱਖੀ ਨਹੀਂ ਨਿਗਲੀ ਜਾਂਦੀ ,ਅੰਦਰ ਹੋਵੇ ਸੱਚ ਤਾਂ ਕੋਠੇ ਚੜ੍ਹ ਕੇ ਨੱਚ ,ਆਪੇ ਮੈਂ ਰੱਜੀ ਪੁੱਜੀ ਆਪੇ ਮੇਰੇ ਬੱਚੇ ਜਿਉਣ ,ਆਪ ਕੁਚੱਜੀ ਵਿਹੜੇ ਨੂੰ ਦੋਸ਼ ,ਅੰਨ੍ਹਾ ਵੰਡੇ ਰਿਉੜੀਆਂ ਮੁੜ ਮੁੜ ਆਪਣਿਆਂ ਨੂੰ ,ਅਕਲ ਵੱਡੀ ਕੇ ਮੱਝ ,ਅੰਨ੍ਹਿਆਂ ਵਿੱਚ ਕਾਣਾ ਰਾਜਾ ,ਆਪਣੀ ਪੀੜ੍ਹੀ ਹੇਠ ਸੋਟਾ ਫੇਰਨਾ ,ਇਕ ਅਨਾਰ ਸੌ ਬਿਮਾਰ ,ਇਕ ਹੱਥ ਨਾਲ ਤਾੜੀ ਨਹੀਂ ਵੱਜਦੀ ,ਇੱਕ ਚੁੱਪ ਸੌ ਸੁੱਖ ਝੱਟ ਮੰਗਣੀ ਪੱਟ ਵਿਆਹ ,ਸਹਿਜ ਪੱਕੇ ਸੋ ਮੀਠਾ ਹੋਵੇ ,ਦਾਲ ਵਿੱਚ ਕਾਲਾ ਹੋਣਾ ,**ਸੰਗ ਤਾਰੇ ਕੁਸੰਗ ਡੋਬ**,ਸੱਦੀ ਨਾ ਬੁਲਾਈ ਮੈਂ ਲਾੜੇ ਦੀ ਤਾਈਂ ,ਸਵੈ ਭਰੋਸਾ ਵੱਡਾ ਤੋਸਾ,ਸੌ ਦਿਨ ਚੋਰ ਦੇ ਇਕ ਦਿਨ ਸਾਧਦਾ ,ਸੱਪ ਦਾ ਬੱਚਾ ਸਪੋਲੀਆ ,ਸੱਪ ਮਰ ਜਾਵੇ ਲਾਠੀ ਵੀ ਨਾ ਟੁੱਟੇ ,ਸਾਈਆਂ ਕਿਤੇ ਵਧਾਈਆਂ ਕਿਤੇ ,ਹੰਕਾਰਿਆ ਸੋ ਮਾਰਿਆ ,**ਹੱਥ ਨੂੰ ਹੱਥ ਧੋਂਦਾ ਹੈ**, ਹਾਥੀ ਲੰਘ ਗਿਆ ਪੂਛ ਰਹਿ ਗਈ, **ਕੋਹ ਨਾ ਚੱਲੀ ਬਾਬਾ ਤਿਹਾਈ**,ਕੁੱਛੜ ਕੁੜੀ ਸ਼ਹਿਰ ਢੰਡੋਰਾ ,ਕੋਲਿਆਂ ਦੀ ਦਲਾਲੀ ਵਿੱਚ ਮੂੰਹ ਕਾਲਾ ,ਕਰੇ ਕੋਈ ਭਰੇ ਕੋਈ ,**ਖਿੱਦੋ ਫ਼ਰੋਲਿਆਂ ਲੀਰਾਂ ਹੀ ਨਿਕਲਦੀਆਂ ਹਨ**, ਖ਼ਵਾਜੇ ਦਾ ਗਵਾਹ ਡੱਡੂ ,ਖੇਤੀ ਖਸਮਾਂ ਸੇਤੀ ,**ਖਰਬੂਜ਼ੇ ਨੂੰ ਦੇਖ ਕੇ ਖਰਬੂਜ਼ਾ ਰੰਗ ਬਦਲਦਾ ਹੈ**,ਖੂਹ ਪੁੱਟਦੇ ਨੂੰ ਖਾਤਾ ਤਿਆਰ ,**ਘੜੇ ਨੂੰ ਹੱਥ ਲਾਇਆ ਸਾਰਾ ਟੱਬਰ ਤਿਹਾਇਆ**,ਘਰ ਦਾ ਭੇਤੀ ਲੰਕਾ ਢਾਹੇ ,ਘਰ ਦੀ ਕੁੱਕੜੀ ਦਾਲ ਬਰਾਬਰ ,ਚਿੰਤਾ ਚਿਖਾ ਬਰਾਬਰ , ਛੱਜ ਤਾਂ ਬੋਲੇ ਛਾਣਨੀ ਵੀ ਬੋਲੇ,ਛੋਟੀ ਮੂੰਹ ਵੱਡੀ ਗੱਲ , **ਜੋ ਰਾਤੀਂ ਜਾਗਣ ਕਾਲੀਆਂ ਸੋ ਹੀ ਖਾਣ ਸੁਖਾਲੀਆਂ**,ਜਾਂਦੇ ਚੋਰ ਦੀ ਲੰਗੋਟੀ ਹੀ ਸਹੀ ,ਜਿਸਦੀ ਕੋਠੀ ਦਾਣੇ ਉਹਦੇ ਕਮਲੇ ਵੀ ਸਿਆਣੇ ,ਜਿਹੜੇ ਗੱਜਦੇ ਨੇ ਉਹ ਵਰ੍ਹਦੇ ਨਹੀਂ , ਝੱਟ ਮੰਗਣੀ ਪੱਟ ਵਿਆਹ ,**ਨਵਾਂ ਨੌ ਦਿਨ ਪੁਰਾਣਾ ਸੌ ਦਿਨ, ਪਾਣੀ ਵਿੱਚ ਸੋਟਾ ਮਾਰਿਆਂ ਪਾਣੀ ਦੋ ਨਹੀਂ ਹੋ ਜਾਂਦੇ, ਵਿੱਦਿਆ ਵਿਚਾਰੀ ਤਾਂ ਪਰਉੱਪਕਾਰੀ, ਵੇਲੇ ਦੀ ਨਮਾਜ਼ ਕੁਵੇਲੇ ਦੀਆਂ ਟੱਕਰਾਂ, ਇਕ ਦਰ ਬੰਦ ਸੌ ਦਰ ਖੁੱਲ੍ਹਾ, ਬਿੱਲੀ ਦੇ ਸਿਰ੍ਹਾਣੇ ਦੁੱਧ ਨਹੀਂ ਜੰਮਦਾ**,ਰੱਸੀ ਸੜ ਗਈ ਵੱਟ ਨ੍ਹੀਂ ਗਿਆ

ਮੁਹਾਵਰੇ

ਉਸਤਾਦੀ ਕਰਨੀ, ਉਂਗਲ ਕਰਨੀ, ਉੱਲੂ ਬਣਾਉਣਾ ,ਉੱਚਾ ਸਾਹ ਨਾ ਕੱਢਣਾ, ਉੱਡਦੇ ਫਿਰਨਾ ,ਉੱਘ ਸੁੱਘ ਮਿਲਣੀ,ਅੱਖਾਂ ਵਿਚ ਰੜਕਣਾ ,**ਉਂਗਲਾਂ ਤੇ ਨਚਾਉਣਾ, ਉਧੜ-ਧੁੰਮੀ ਮਚਾਉਣਾ, ਊਠ ਦੇ ਮੂੰਹ ਵਿੱਚ ਜ਼ੀਰਾ ਦੇਣਾ,**ਅੱਗ ਲਾਉਣਾ ,ਆਵਾ ਊਤ ਜਾਣਾ ,ਅਸਮਾਨ ਨੂੰ ਟਾਕੀਆਂ ਲਾਉਣਾ, ਅੱਖਾਂ ਵਿੱਚ ਲਾਲੀ ਉਤਰਨੀ ,ਅਕਲ ਤੇ ਪਰਦਾ ਪੈਣਾ, **ਅੱਖਾਂ ਅੱਗੇ ਖੋਪੇ ਚਾੜ ਦੇਣੇ, ਅੱਖਾਂ ਉੱਤੇ ਬਿਠਾਉਣਾ, ਅੱਲੇ ਫੱਟਾਂ ਤੇ ਲੂਣ ਛਿੜਕਣਾ, ਆਪਣੇ ਅੱਗੇ ਕੰਡੇ ਬੀਜਣਾ, ਆਪਣੇ ਤਰਕਸ਼ ਵਿੱਚ ਤੀਰ ਹੋਣਾ, ਸਿਰ ਚੜ੍ਹਨਾ,**ਈਨ ਮੰਨਣੀ, ਈਦ ਦਾ ਚੰਨ ਹੋਣਾ, ਇੱਟ ਨਾਲ ਇੱਟ ਖੜਕਾਉਣਾ,ਸਿਰ ਫਿਰਨਾ, ਸਿਰ ਤੇ ਚੜ੍ਹਨਾ ,ਸਬਰ ਦਾ ਘੁੱਟ ਭਰਨਾ, ਸਿਰ ਪੈਰ ਨਾ ਹੋਣਾ, **ਸਿਰ ਖੁਰਕਣ ਦੀ ਵੇਹਲ ਨਾ ਹੋਣਾ,ਸੱਠੀ ਦੇ ਚੌਲ ਖੁਆਣੇ,**ਹੱਥ ਧੋ ਕੇ ਪਿੱਛੇ ਪੈਣਾ, ਹੱਥੀਂ ਛਾਂਵਾਂ ਕਰਨੀਆਂ, ਹੱਡ ਭੰਨਣੇ, ਹੱਥ ਤੰਗ ਹੋਣਾ ,ਹੱਥ ਮਲਣਾ,ਹੱਥ ਪੈਰ ਮਾਰਨਾ, **ਹੱਥ ਉੱਤੇ ਹੱਥ ਧਰ ਕੇ ਬੈਠਣਾ, ਹੱਥ ਵਟਾਉਣਾ, ਹਵਾ ਦੇ ਘੋੜੇ ਸਵਾਰ ਹੋਣਾ,**ਕੰਨੀਂ ਕਤਰਾਉਣਾ, ਕੰਨ ਤੇ ਜੂੰ ਨਾ ਸਰਕਣਾ, ਕੰਨ ਘੇਸਲ ਮਾਰਨੀ, **ਕਣਕ ਨਾਲ ਘੁਣ ਵੀ ਪਿਸਣਾ, ਕੱਖ ਭੰਨ ਕੇ ਦੂਹਰਾਂ ਨਾ ਕਰਨਾ, ਕਲਮ ਦੇ ਧਨੀ ਹੋਣਾ, ਕਿਤਾਬੀ ਕੀੜਾ ਹੋਣਾ,** ਖ਼ਾਨਾ ਖ਼ਰਾਬ ਹੋਣਾ, ਖਾਨਿਓ ਜਾਣਾ,**ਖੂਹ ਨਿਖੁੱਟ ਜਾਣਾ,** ਗੁੱਡੀ ਚੜ੍ਹਨੀ, ਗਲ ਪੈਣਾ ,ਗੰਗਾ ਨਹਾਉਣਾ ,ਚੜ੍ਹ ਮੱਚਣੀ, ਚੰਦ ਚਾੜ੍ਹਨਾ, ਚਾਦਰ ਵੇਖ ਕੇ ਪੈਰ ਪਸਾਰਨਾ ,ਚਕਮਾ ਦੇਣਾ ,ਛੱਕੇ ਛੜਾਉਣਾ ,ਛਾਪਾ ਮਾਰਨਾ, ਛਿੱਲ ਲਾਉਣੀ ,ਛਿੱਕੇ ਟੰਗਣਾ

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II

PUNJAB HISTORY AND CULTURE (C. 320 to 1000 A.D.)

(Special paper in lieu of Punjabi Compulsory)

(For those students who are not domicile of Punjab)

Course Code: BCRL-2431

Course Outcomes:

After completing Semester II and course on Ancient History of Punjab students will be able to understand:
CO 1: The reasons and impact of Alexander's invasions and to comprehend various factors leading to rise and fall of empires and emergence of new dynasties and their administration specifically of Maurya rule in general and Ashok in particular
CO 2: art and architecture of Gupta period and the Indo-Greek style of architecture under Gandhara School
CO 3: To have an insight into the socio-cultural history under Harshvardhan and Punjab under the stated period
CO 4: To enable students to have thorough insight into the various forms/styles of Architecture and synthesis of Indo - Greek Art and Architecture in Punja

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(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)
Course Code: BCRL-2431

Examination Time: 3 Hours	Max. Marks: 100
Credits L-T-P: 4-0-0	Theory: 70
Contact Hours: 4 Hrs/ Week	CA: 30

Instructions for the Paper Setter:
Eight questions of equal marks to be set, two in each of the four sections (A-D). Questions of Sections A-D should be set from Unit I-IV of the syllabus respectively. Candidates are required to attempt five questions in 800 words selecting at least one question from each section. The fifth question may be attempted from any sections. Each question will carry 14 Marks.

Unit-I
1. Alexander's Invasion's and Impact
2. Administration of Chandragupta Maurya with special reference to reforms introduced by Ashoka

Unit-II
3. The Kushans: Gandhar School of Art
4. Gupta Empire: Golden Period-Social and Cultural life, Art and Architecture)

Unit-III
5. The Punjab under Harshvardhana: Society and Religion during the time of Harshvardhana
6. Socio-cultural History of Punjab from 7th to 1000 A.D.

UNIT IV
7. Development of Languages and Education with Special reference to Taxila
8. Development to Art and Architecture

Suggested Readings

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

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II

APPRECIATING ENGLISH LITERATURE-I

Course Code: BCRL-2212

COURSE OUTCOMES

After passing this course, the students will be able to:

CO 1: change the narration and voice of sentences after understanding fundamental grammatical rules governing them through the study of "English Grammar in Use" by Raymond Murphy

CO 2: to learn to write personal letters and enhance the writing skills

CO 3: comprehend the meaning of texts and answer questions related to situations, episodes, themes and characters depicted in them through the study of the stories in the text "Tales of Life".

CO 4: appreciate the writings of various Indian and foreign story and Short - Story writers and relate them to their socio-cultural milieu through the study of the stories in the text "Tales of Life".

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
APPRECIATING ENGLISH LITERATURE-I
Course Code: BCRL-2212

Max. Marks: 100
Examination Time: 3 Hrs **Theory: 70**
L-T-P (Credits): 4-0-0 **CA: 30**

Instructions for the Paper Setters:-
Eight questions are to be set, two from each of the four Units (I-IV). 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. Each question will carry 14 marks. (14x5=70)

UNIT-I
English Grammar in Use, 5th Edition by Raymond Murphy, CUP (Units: 49-81)

UNIT-II
Personal letter Writing and English Grammar in Use (Units: 82-97)

UNIT-III
Tales of Life (Guru Nanak Dev University, Amritsar): Stories at Sr. No. 1, 2, 3, 5 and 6

UNIT-IV

Tales of Life (Guru Nanak Dev University, Amritsar): Stories at Sr. No. 7, 9, 10, 11, 12

Texts Prescribed:
1. *English Grammar in Use* (Fifth Edition) by Raymond Murphy, CUP
2. *Tales of Life* (Guru Nanak Dev University, Amritsar)

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Advanced Financial Accounting
Course Code: BCRL-2093

Course Outcomes

After the successful completion of this course, students will be able to –

CO1: calculate depreciation and carry accounting treatment under straight line method and written down value method. They will also understand the different types of provisions and reserves.

CO2: understand the concept of single-entry system and will also be able to differentiate between Hire Purchase and Instalment payment system.

CO3: apply accounting techniques and methods for preparing accounts relating to admission, retirement and death of a partner.

CO4: prepare accounts under dissolution of partnership.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II

Advanced Financial Accounting

Course Code: BCRL-2093

Time: 3 Hours | **Max. Marks: 100**
L-T-P | **Theory: 70**
4-0-0 | **CA: 30**

Instructions for the Paper Setters:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided 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. Each question will carry 14 marks.

Unit I

Depreciation: 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.

Unit II

Accounts from Incomplete Records – Hire Purchase and Instalment Purchase System: 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.

Unit III

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

Unit IV

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. NewDelhi.
2. Gupta, R. L & Radheswamy. M. “Advanced Accountancy” Vol. I & II 2009. S Chand & Co. NewDelhi.
3. Maheshwari, S.N. Maheshwari, S.K. & Maheshwari. S.K. “Advanced Accountancy” 11Edition.2018 Vikas Publishing House Pvt. Ltd. New Delhi.

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Commercial Law
Course Code: BCRL-2094

Course Outcomes:

After the successful completion of this course, students will be able to–
CO1: have an in-depth knowledge of provisions governing Indian Contract Act and Contract of Sale of goods Act.

CO2: know about legal provisions affecting the contracts of indemnity, guarantee, bailment, pledge and agency along with their implications.

CO3: to understand the legal frame work governing relationship between buyer and seller.

CO4: familiarize with provisions regarding Limited Liability Partnership Act and Consumer Protection Act.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Commercial Law
Course Code: BCRL-2094

Time: 3 Hours	**Max. Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

Instructions for the Paper Setters:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be sub divided 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. Each question will carry 14 marks.

Unit I

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.

Unit II

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

Unit III

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.

Unit IV

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.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II

Business Economics

Course Code: BCRL–2175

Course outcomes:

After the successful completion of this course, students will be able to –

CO1: have an in-depth understanding of the preliminary concepts about consumer behaviour.

CO2: learn about the various concepts of cost and revenue, and the production function.

CO3: learn about various market structures and its role in price determination.

CO4: understand the concept of national income and methods of its estimation and learn about the consumption function.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Business Economics
Course Code: BCRL–2175

Time: 3 Hours | **L-T-P (Credits): 4-0-0**
Max. Marks: 100
Theory: 70
CA: 30

Note: Instructions for the Paper–Setter:
Two questions, each carrying 14 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Theory of Demand: Meaning of demand and its types, law of demand, price elasticity of demand and its measurement.
Consumer's Behaviour: Utility approach: Brief outline of law of diminishing marginal utility and law of equi–marginal utility.
Indifference Curve Approach: Meaning, properties, price, income and substitution effect, Revealed preference approach.

Unit-II

Theory of Production: Law of variable proportions and law of returns to scale, traditional and modern theory of costs (short run and long run).
Revenue: Average revenue, marginal revenue and total revenue, relationship between average revenue and marginal revenue and elasticity of demand.

Unit-III

Perfect Competition: Meaning, features, price and output determination of firm and industry.
Monopoly: Meaning, features, price and output determination and price discrimination.
Monopolistic Competition: Meaning, features, price and output determination.

Unit-IV

National Income: Definition and Importance of National Income, Gross and Net Domestic Product, Personal Income and Disposable Income; Measurement of National Income: Income, Output and Expenditure Method, Problems in measurement of National Income particularly in underdeveloped countries.
Consumption: Meaning, determinants (subjective and objective) and importance, Keynes' Psychological law of consumption.

Suggested Readings:
1. Dwivedi, D.N.(2009) *Managerial Economics*, 7th Edition, Vikas Publication.
2. Maheswari &Varshney, Managerial Economics, S. Chand & Co., New Delhi.
3. Koutsoyiannis A., Modern Micro Economics, 2nd edition, MacMillan House, New Delhi.
4. Ahuja, H. L. (2009), Modern Micro Economics, Sultan Chand and Co., New Delhi.
Note: The latest edition of the books is recommended.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Workshop on Tally Prime
Course Code: BCRP-2090

Course Outcomes

After completion of this course, students will be able to:

CO1: learn about the basics of Accounting and Computerized Accounting in Tally Prime Software.
CO2: create Company in Tally Prime and record transactions in the software.
CO3: create Inventory Groups, Items and categories and will be able to prepare inventory records along with recording of financial transactions.
CO4: learn about the display of different types of Financial Statements in Tally Prime.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Workshop on Tally Prime
Course Code: BCRP-2090

Time: 3 Hours	**Max. Marks: 50**
L-T-P	**Practical: 35**
0-0-2	**CA: 15**

Instructions for Paper Setters: The Students will prepare Practical file on the topics give in the syllabus. The examiner will evaluate the students on the basis of their performance in Practical Exam and Viva- Voce related to topics in the syllabus.

This workshop is designed to acquaint students with the skill to record transactions in Tally Prime Software and provide a solid foundation for a career in accounting. In this workshop students will learn about the following topics:

- **Basics of Accounting:** Introduction to accounting, Accounting Principles, Double Entry System of Accounting, Types of Accounts, Golden Rules of Accounting, Source documents for Accounting
- **Fundamentals of Tally Prime:** Downloading and Installation of Tally Prime and Steps to Create a Company, Shut a Company, Alter and Delete a Company.
- **Chart of Accounts:** Groups in tally prime & their Creation, Alteration and Deletion. Ledgers in Tally Prime & their Creation, Alteration and Deletion.
- **Creating Inventory Masters:** Creation of Unit of measure, Stock Groups and Stock Items, Stock Category
- and Godowns.
- **Vouchers:** Types of Accounting Vouchers and Recording of daily transactions in Accounting Vouchers.
- **Financial Reports in Tally Prime:** How to Display Trading and Profit and Loss Account, Balance Sheet, Trial Balance, Cash Flow and Fund Flow Statement, Ratios, Stock Summary.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Entrepreneurship Mindset-II
Course Code- USEP-0002

Course Outcomes:

By the end of this course, students will be able to:

1. Understand the core concepts of marketing using simple, relatable real-world examples.
2. Learn how customers think, choose, and buy—and how businesses influence decisions ethically.
3. Identify and define a target customer clearly instead of "selling to everyone."
4. Create clear messaging: what they sell, who it helps, and why it matters.
5. Use basic marketing channels (offline + online) to attract customers.
6. Run a simple marketing campaign and measure what worked.
7. Build confidence in selling, promoting, and talking about their product/service.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2025-26

Semester-II

Entrepreneurship Mindset-II
Course Code- USEP-0002

L-T-P	**Max Marks: 50**
0-0-2	**Practical: 50**

Semester Snapshot - Semester 2
Entrepreneurship 102/201 (Marketing Basics)

Introduction

This semester helps learners understand marketing as a practical life skill - not just “advertising.” It teaches them how to communicate value, attract the right customers, and grow something small into something sustainable. Learners explore the basics of customer psychology, messaging, content creation, and simple sales strategies. Through hands-on activities, they will practice real marketing techniques for their micro-hustle or a simulated business idea, learning how to get attention, build trust, and generate sales.

Learners Objective

→ Understand the core concepts of marketing using simple, relatable real-world examples.
→ Learn how customers think, choose, and buy—and how businesses influence decisions ethically.
→ Identify and define a target customer clearly instead of “selling to everyone.”
→ Create clear messaging: what they sell, who it helps, and why it matters.
→ Use basic marketing channels (offline + online) to attract customers.
→ Run a simple marketing campaign and measure what worked.
→ Build confidence in selling, promoting, and talking about their product/service.

Outcome

By the end of this semester, learners will be able to market a product/service using basic strategies, attract real customers, and improve their results through feedback and experimentation.

Guiding Principles/Approach

This syllabus is built on action-based learning, clarity-first communication, and customer-first thinking. Learners don’t just *study* marketing - they *practice* it in real situations through small experiments and repeated improvement. The course is designed to feel approachable and practical: learners create simple content, test messaging, talk to real people, and observe what influences decisions.

Instead of heavy theory, students build marketing skills through doing: customer discovery, storytelling, channel experiments, and reflection. The curriculum emphasizes confidence- building, ethical marketing, and communication as a leadership skill. By helping learners see results quickly (even small wins like one customer or one inquiry), the program builds motivation, creativity, and real-world business readiness.

Semester 2 Curriculum

Recap Milestone

The recap milestone focuses on revising all the 12 milestones of semester 1 and also helps students understand the upcoming 12 milestones journey of semester 2.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
Recap	Recap and Introduction	**Revise what you learned in Semester 1 and plan what you will do in Semester 2**	1	**Revise first 12 milestones** of Semester 1	**Watch a video on "Semester 1 summary"**
					Download 12 summary cards of Semester 1 milestones
					Write 3 key learnings of Semester 1
					Write 3 things you will improve in semester 2
					Attempt Semester 1 Recap Quiz
			2	Set your goals for Semester 2	**Learn how to 4X your revenue in Semester 02 using Marketing**
					Read how famous brands use marketing to increase revenue
					Set your marketing goals
					Attempt Semester 2 Readiness Quiz

Milestone 13: Marketing Fundamentals

Marketing Fundamentals milestone focuses on helping students understand the basics of marketing and how they can use marketing to scale their businesses and generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
13	Learn marketing fundamentals to scale your business	**Learn how you can use multiple types of marketing to scale your business and grow your revenue**	1	Understand what is marketing	**Watch a video on marketing fundamentals**
					Read examples of famous marketing campaigns in India
					Explain what you learned about marketing
					Attempt task 01 quiz
			2	Learn different types of digital marketing	**Watch a video on what is digital marketing**
					Read a document on types of digital marketing
					Write what what kind of digital marketing works best for your business and why
					Attempt task 02 quiz
			3	Write 3 marketing ideas for your business	**Read a document on how businesses like yours are using marketing to generate revenue**
					Write 3 marketing ideas to scale your business
					Validate your ideas with 3-5 people
					Shortlist the best idea and explain how it will generate revenue
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 14: WhatsApp Community Marketing

WhatsApp Community Marketing milestone focuses on helping students learn how to build a WhatsApp community for their users and use it to generate trust, engagement, and sales.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
14	Build and activate your WhatsApp community	Build a WhatsApp community for your users and use it to generate trust, engagement, and sales	1	Create your WhatsApp community	**Watch a video on why you should build a WhatsApp Community**
					Read a document on how to create a WhatsApp community
					Enter the name of your community
					Upload your WhatsApp community link
					Attempt task 01 quiz
			2	Invite people to join your WhatsApp community	**Read a few sample invite and welcome messages**
					Draft an invite message to invite 50 people to join your community
					Draft a welcome message for your community members
					Upload a screenshot of your welcome message
					Attempt task 02 quiz
			3	Engage your community users and start building trust	**Learn 'how to engage people in your community'**
					Read top 10 community engagement ideas for your business
					Write 5 types of content to post weekly in your community
					Create and upload your weekly calendar
					Attempt task 03 quiz
			4	Get 3 sales from your WhatsApp Community	**Learn how to do soft-selling on community**
					Create a community-only offer
					Learn how to convert interested people into paid customers
					Write a simple plan to generate 3 sales per month from the community
					Share your experience of doing this milestone
					Attempt task 04 quiz

Milestone 15: Generating Content for Marketing using AI
AI-led Content creation and marketing milestone focuses on helping students learn how to use AI tools to generate creative ideas and create professional videos, posters, and blogs.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
15	Use AI to generate content for marketing	**Learn how to use AI tools to generate creative ideas and create professional videos, posters, and blogs**	1	Learn what is content marketing	**Watch a video on 'what is content marketing'**
					Learn which content works for brand awareness or revenue generation
					Write 3 types of content you believe your customers like
					Attempt task 01 quiz
			2	Generate content ideas to attract customers	Learn how to use AI to generate content marketing ideas for your business
					Generate 10 small content ideas to attract your customers
					Discuss the ideas with your users and take feedback
					Shortlist top 3 content ideas to attract customers
					Attempt task 02 quiz
			3	Create your first brand video using AI	Watch a video on "How to use AI tools to create simple short videos"
					Read this guide on how to ask AI to write a video script
					Generate 5 ideas for your AI videos and write them here
					Upload your AI generated video link
					Attempt task 03 quiz
			4	Create a brand poster using AI	Learn how to create a poster using AI
					Write a prompt for the poster will you create using AI
					Upload the AI poster you have created
					Post this poster in your WhatsApp community
					Attempt task 04 quiz
			5	Write a blog using AI	Learn how to use prompt engineering to write content for your business
					Read list of topics on which you can write a blog
					Write the topic on which you will write a short blog
					Write the first version of your blog
					Share your blog with your friends and faculty
					Share your experience of doing this milestone
					Attempt task 05 quiz

Milestone 16: Social Media Marketing
Social Media Marketing milestone focuses on helping students learn what social media marketing is and how to create a social media weekly plan that engages users and improves brand visibility.

<table>
<tr><th>Milestone #</th><th>Milestone Name</th><th>Milestone Description</th><th>Task #</th><th>Task Title</th><th>Activity title</th></tr>
<tr><td rowspan="21">16</td><td rowspan="21">Plan your social media marketing strategy</td><td rowspan="21">Learn what is social media marketing and how can you execute it to scale your business</td><td rowspan="6">1</td><td rowspan="6">Learn what is social media marketing</td><td>Watch a video on "Introduction to Social media marketing"</td></tr>
<tr><td>Learn different types of social media marketing</td></tr>
<tr><td>Read a document on how to use social media marketing to generate revenue</td></tr>
<tr><td>Write your understanding of social media marketing</td></tr>
<tr><td>Write one social media marketing idea for your business</td></tr>
<tr><td>Attempt Task 01 Quiz</td></tr>
<tr><td rowspan="5">2</td><td rowspan="5">Research your competitors</td><td>Learn how to research your competitors</td></tr>
<tr><td>Find your competitors</td></tr>
<tr><td>Write top 3 things your competitors are posting</td></tr>
<tr><td>Find one unique gap that you can capture</td></tr>
<tr><td>Attempt task 02 quiz</td></tr>
<tr><td rowspan="4">3</td><td rowspan="4">Finalize your content pillars</td><td>Watch a video on 'what are content pillars'</td></tr>
<tr><td>Read examples of 'content pillars'</td></tr>
<tr><td>Write 5 content pillars for your social media strategy</td></tr>
<tr><td>Attempt task 03 quiz</td></tr>
<tr><td rowspan="6">4</td><td rowspan="6">Create your weekly social media plan</td><td>Watch a video on 'how to create a weekly social media plan'</td></tr>
<tr><td>Look at examples of 'social media calendar'</td></tr>
<tr><td>Create and upload your weekly calendar</td></tr>
<tr><td>Upload the link of your Instagram Channel</td></tr>
<tr><td>Share your experience of doing this milestone</td></tr>
<tr><td>Attempt task 04 quiz</td></tr>
</table>

Milestone 17: Trust-led Marketing
Trust-led Marketing milestone focuses on helping students build trust through social media proofs, testimonials, or basic engagement and later converting them into leads and sales.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
17	Generate leads and turn them into sales	**Use testimonials, conversations, and daily posts to generate leads and close sales.**	1	Use social proof to build trust	**Identify 2 happy customers**
					Create a testimonial post with CTA
					Post testimonial on social media
					Post testimonial on the community
					Attempt task 01 quiz
			2	Make people share their problems	**Learn how to ask open-ended questions**
					List 5 customer problems
					Post these problems in community and social media
					Evaluate top 2 problems customers face
					Encourage people to share their problems
					Attempt task 02 quiz
			3	Help your users with 3-5 days content sprint and generate leads	**Brainstorm or use AI to create a solution document for each problem**
					Post solution to 1 problem on a daily basis
					DM people to check if your solution is helping them
					Write how many leads did you generate
					Attempt task 03 quiz
			4	Convert leads into sales	**Learn how to convert leads into sales**
					Soft sell your offering in community and social media
					DM people how can your product help them better
					Follow up after 24 to 48 hours
					Write how many leads you converted into sales
					Share your experience of doing this milestone
					Attempt task 04 quiz

Milestone 18: Viral/Trend Marketing

Viral Marketing milestone focuses on helping students learn how to launch viral campaigns for their businesses using the latest trends and make their brand go viral without spending any money.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
18	Make your brand go viral	**Design viral marketing campaigns to reach 5X users without spending any money**	1	Learn viral marketing	**Understand what is virality and how it works**
					Read about top 10 viral marketing campaigns in India
					Write 3 reasons why people share content
					Attempt task 01 quiz
			2	Design 2 viral campaigns for your business	**Learn 5 types of common viral marketing strategies**
					Read 10 viral marketing ideas for your business
					Design 2 viral campaigns for your business
					Take feedback from people and finalize one campaign
					Set your campaign targets
					Attempt task 02 quiz
			3	Launch one viral campaign to increase customer reach	**Create your campaign launch video or poster**
					Create your campaign launch message
					Launch your campaign on your social media platform
					Launch your campaign in your WhatsApp community
					Attempt task 03 quiz
			4	Promote your campaign to make it viral	**Share your campaign in other groups and forums**
					Measure your campaign performance
					Learn how to improve your campaign
					Analyze your campaign and record final metrics
					Enter the summary of your campaign
					Share your experience of doing this milestone
					Attempt task 04 quiz

Milestone 19: BTL/Offline Marketing

BTL/Offline Marketing milestone focuses on helping users learn about BTL (below the line) or offline marketing and use it to reach out to local customers and generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
19	Drive revenue through offline/BTL marketing	**Use offline activities to reach local customers and generate sales**	1	**Understand offline or BTL marketing**	**Watch a video on what is BTL marketing**
					Read about famous BTL marketing campaigns
					Write how you can use BTL marketing for your business
					Attempt task 01 quiz
			2	**Pick your offline marketing idea**	**Learn about common offline tactics for your business**
					Write 1 offline marketing idea you can execute
					Design your brand poster for offline marketing
					Create your offline marketing offer or pitch
					Practice your pitch with friends and take feedback
					Attempt task 02 quiz
			3	**Execute offline marketing in local market**	**Identify people or locations in local for offline marketing**
					Pitch to at least 10 real customers
					Collect contact details for WhatsApp Community invite
					Close at least one sale
					Write your offline marketing metrics
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 20: Collaboration and Affiliate Marketing

Collaboration and Affiliate Marketing milestone focuses on helping users learn about affiliate marketing and how to collaborate with individuals/businesses to reach more customers and generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
20	Grow through collaboration and affiliation marketing	**Use partners and affiliates to reach new audiences and generate sales**	1	Understand affiliate marketing and collaboration	**Watch a video on what is affiliate marketing**
					Read about top collaboration or affiliate marketing campaigns
					Learn 10 common types of collaboration or affiliate marketing for your business
					Pick 3 types that can work for your business
					Attempt task 01 quiz
			2	Design your affiliation model	**Learn how to start an affiliation program**
					Decide your commission structure
					Write a pitch for partnership
					Attempt task 03 quiz
			3	Finalize one person or business for collaboration	**Learn how to find a right partner for collaboration**
					Create a list of 5 to 10 people or businesses for collaboration
					Send your partnership pitch to potential partners
					Write the name of one final partner
					Attempt task 03 quiz
			4	Execute the collaboration	**Explain how will the partner market your brand**
					Post the link or screenshot of successful collaboration
					Respond to new leads within 24 hours
					Close at least one sale
					Attempt task 04 quiz
			5	Measure your collaboration	**Write number of leads generated**
					Write number of sales closed and revenue generated
					Write what worked and how to improve collaboration
					Share your experience of doing this milestone
					Attempt task 05 quiz

Milestone 21: Advertising Marketing (Meta)

Advertising Marketing milestone focuses on helping users learn how to post a paid ad on Meta (Instagram and Facebook) promoting their business and reach to more users or generate revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
21	Run your first ad on Instagram	**Learn how to boost posts or run simple video ads to reach new viewers**	1	Setup your Meta Business Suite	**Watch a video on why to run ads on Meta**
					Learn different types of ads
					Read the guide on Meta Ad account setup
					Setup your Meta Ad account
					Attempt task 01 quiz
			2	Design your first paid ad	**Watch samples of good ad designs for your business**
					Finalize your ad objective
					Upload the final draft of your ad with final copy and creatives
					Attempt task 02 quiz
			3	Define your target audience and budget	**Watch a video on 'how to target the right people for ad'**
					Define your target audience
					Learn how to decide the right budget for your ad
					Decide your final budget
					Attempt task 03 quiz
			4	Launch your ad	**Learn how to create and launch your ad**
					Create your ad and review ad preview
					Upload the screenshot of launched ad
					Attempt task 04 quiz
			5	Manage incoming leads from ad	**Draft a message for incoming leads**
					Send draft message to leads within 24 hours
					Pitch your offer to leads and follow
					up
					Close at least one sale
					Attempt task 05 quiz
			6	Measure your ad performance	**Learn metrics to measure ad performance**
					Write money spent and leads or impressions
					Mention CPL or CPM
					Write revenue generated and number of sales closed
					Write what worked and how to improve ads in future
					Share your experience of doing this milestone
					Attempt task 06 quiz

Milestone 22: Psychological Marketing

Psychological Marketing milestone focuses on helping users identify psychological triggers like urgency, pricing, and offers, and use them to increase conversions and revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
22	Use Psychological Triggers to Increase Sales	**Learn how to use urgency, pricing, and offers to increase conversions and revenue**	1	Understand the psychological triggers	**Learn why people buy products**
					Share a story of one product you purchased because of a trigger
					Identify buying triggers for your business
					Attempt task 01 quiz
			2	Execute FOMO or urgency marketing	**Learn how to create a FOMO or urgency marketing campaign**
					Write how will you create FOMO or urgency for your customers
					Create one FOMO/urgency marketing campaign
					Launch your campaign on social media and community
					Attempt task 02 quiz
			3	Execute one offer or discount marketing campaign	**Learn how to create offer or discounting marketing campaigns**
					Write how will you create an offer/discount campaign
					Create one offer/discount campaign for your customers
					Launch your campaign on social media and community
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 23: Data-Driven Marketing

Data-Driven Marketing milestone focuses on helping users analyze the data of the last 10 milestones and run specific campaigns or ideas that resulted in lead generation or revenue.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
23	**Use** Data-Driven Marketing to Grow Faster	**Analyze data of the last 10 milestones to identify top campaigns or ideas and decide what to continue, improve, or stop.**	1	Analyze your marketing data	**Learn how businesses make decisions using data**
					List 3 things that worked well and why
					List 3 things that didn't work well and why
					Attempt task 01 quiz
			2	Re-execute top performing campaign	**Re-execute top 1-2 campaigns for 1 week**
					Write how it helped generate leads or revenue
					Attempt task 02 quiz
			3	**Improve one low performing campaign and relaunch it**	**Pick one low performing campaign and write how to improve it**
					Improve the campaign and relaunch it
					Measure its performance and see if it was better
					Share your experience of doing this milestone
					Attempt task 03 quiz

Milestone 24: Closure and Next Step
The final milestone focuses on helping users reflect on their learnings and also create an action plan for the next few months to continue to scale and grow their business.

Milestone #	Milestone Name	Milestone Description	Task #	Task Title	Activity title
24	Plan your next growth phase	**Document your 12 weeks of learning and create a 1 month plan to scale and grow your business**	1	Review your progress	**List all the ideas you executed**
					Write which milestone helped you the most and how
					Write which milestone helped you the least and why
					Write your key learnings from this semester
					Create a not-to-do list for your business
					Attempt task 01 quiz
			2	Create your 1 month marketing plan	**Learn how to create a 1 month marketing plan**
					Set your marketing goal
					Create and upload your 1 month plan to achieve this goal
					Share your experience of doing this milestone
					Attempt final semester quiz

Evaluation Criteria

The evaluation will be conducted by a committee consisting of the class mentor, nodal officer and the principal HOD or his/her nominee.

Evaluation Component	Description	Weightage
Weekly Task Completion	**Timely submission of weekly tasks, including activities, reflection prompts, graded quizzes etc**	**60%**
Target Completion	Performance-based evaluation on hitting revenue or **Profit targets (e.g., generating ₹10,000 revenue)**	**20%**
Final Project	**A comprehensive project depending the theme of the Semester**	**20%**

Evaluation Mechanism: The score generated by the app will be final.

Weekly Component:

Each week of the course follows a structured format designed to guide students from learning to doing, using simple, mobile-accessible components:

Component	Duration	Description
Action Lab	**~4hrs**	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission (e.g., video, reflection, or proof of action)
Learning Resources	**Self-paced**	- Videos, short readings, real-life stories, and tools to deepen understanding at their own pace
Check-in	**Self-paced**	- Quizzes & Reflection prompts

Syllabus Overview for Semester 1-5

Semester	Learning Focus	Learner's demonstration	Revenue Target
1	Setup & Launch	Understand. Create. Start.	₹ 10,000/-
2	Marketing Basics	Engage. Share. Grow.	₹ 40,000/-
3	Operations &Scale	Earn. Deliver. Expand.	₹ 80,000/-
4	Organic Growth	Attract. Retain. Build.	₹ 160,000/-
5	AI Automation & Finance mastery	Simplify. Track. Sustain	₹ 400,000/-

Semester 1: Setup & Launch
In Term 1, students will explore what entrepreneurship means and how it connects to their daily lives. They will earn to identify problems, shape simple business ideas, and test the mineral settings. This semester builds the foundation—mindset, observation, value creation, and action.

Semester 2: Marketing Basics
In Term 2, students will learn how to attract customers and grow their visibility using digital platforms and community-based marketing strategies. Students will also begin to run paid advertising campaigns and learn how to optimize their marketing efforts.

Semester 3: Operations & Scale
This semester focuses on the day-to-day operations of running a business, including order fulfillment, customer service, and logistics. Students will also focus on scaling operations as demand grows, with an emphasis on managing resources effectively.

Semester 4: Organic Growth
Students will learn how to grow their businesses organically, using referrals, partnerships, and community engagement. This semester focuses on building a loyal customer base and using word-of-mouth marketing to increase reach and credibility.

Semester 5: AI Automation & Financial Mastery

The final semester prepares students for long-term sustainability. Students integrate AI to improve productivity, automate routine tasks, and enhance decision-making. They also dive deep into financial planning, learning to set income goals, track expenses, understand profit margins, and create simple financial forecasts. This semester helps students solidify their entrepreneurial identity design systems for financial stability and scalability.

Course Outcomes:-

After studying this course, students will be able to:

- Launch and manage a business within their chosen track.
- Identify profitable opportunities and develop innovative solutions.
- Implement marketing and sales strategies using both digital and traditional methods.
- Use financial metrics to track performance and make informed business decisions.
- Scale a businesss using operational systems and automation tools.

Suggested Readings:-

- Simon Sinek, *Start with Why: How Great Leaders Inspire Everyone to Take Action*, Portfolio/Penguin
- Eric Ries, *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*, Crown Business
- Jonah Berger, *Contagious: How to Build Word of Mouth in the Digital Age*, Simon & Schuster
- Phil Knight, *Shoe Dog: A Memoir by the Creator of Nike*, Scribner
- Jason Fried and David Heinemeier Hansson, *Rework: Change the Way You Work Forever*, Crown Business
- Héctor García and Francesc Miralles, *Ikigai: The Japanese Secret to a Long and Happy Life*, Penguin Books
- Tim Ferriss, *Tools of Titans (Selected Chapters)*, Houghton Mifflin Harcourt
- Peter Thiel and Blake Masters, *Zero to One: Notes on Startups, or How to Build the Future*, Crown Business
- Anil Lamba, *Romancing the Balance Sheet*, Anil Lamba Publications
- The Better India/Your Story, *Young Entrepreneurs Series* (Collection of Articles) Real Indian stories Of youth starting businesses, snack able reads that show what's possible.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Drug Abuse and Ethical Education
Course Code: VACD-2161

COURSE OUTCOMES

After completing the course, students will be able to:

- **To analyze the physical, psychological and social consequences on individuals and develop strategy for prevention and management to promote healthy life style and community well being.**

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –II
Drug Abuse and Ethical Education
Course Code: VACD-2161

Time: 3 Hrs	**Max Marks: 100**
Credits: L-T-P: 4-0-0	**Theory: 70**
Contact Hours: 4 Hours/Week	**CA: 30**

Instructions for the Paper Setter:

The question paper will consist of five Sections I, II, III and IV.

Section A: Compulsory Section: The examiner shall set 35 multiple Choice questions from unit IV and V. Each question shall carry 1 mark . The student will attempt 30 questions out of 35 multiple choice questions (30x1=30)

Section B, C, D: 2 questions will be set in I, II & III unit of the syllabus. The candidates will have to attempt 1 question from each section. Fourth question can be attempted from any unit. Each question shall carry 10 marks (10x4=40)

UNIT-I

Meaning of Drug Abuse: Meaning, Drug Use & Misuse, Drug Abuse and Addiction
Drug Abuse as a Social Problem: How society is affected?
Common Terms: Dependence, Tolerance and Withdrawal
Nature and Extent of Drug Abuse in India and Punjab
Reasons of Drug Abuse: Unemployment, Stress, Family Issues and Peer pressure

UNIT-II

Consequences of Drug Abuse on: Individual, Family and Society
Prevention of Drug abuse:
Role of family: Supervision, Support, Communication and Values
Role of School and Colleges: Counselling, Teacher as role-model and Awareness
Community Prevention: Youth Activities, Local Awareness and De-Stigma Approach

UNIT-III

Management of Drug Abuse
Medical management : medication for treatment and to withdrawal effects.
Psychiatric Management: Counselling, Behavioural and Cognitive therapy.
Social Management: Family, Group therapy and Environmental Intervention.

UNIT-IV

Understanding the Self:

Character building : Self awareness; Self growth; Self Control; Self Discipline; Character and Destiny

Generation gap: Relation with peer group; siblings and elders

UNIT-V

Social Responsibility:

Opposite Sex Relations

Globalization and IT Boom- Advantages and Disadvantages

Suggested Readings:

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.Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.

6.National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.

7.Sain, Bhim 1991, *Drug Addiction Alcoholism,* Smoking obscenity New Delhi: Mittal Publications.

8.Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab*: A Sociological Study. Amritsar: Guru Nanak Dev University.

9.Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.

10.Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation,*Cambridge University Press.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Punjabi (Compulsory)
Course Code: BCRL-3421

Course Outcomes:

CO1: 'ਚੋਣਵੇਂ ਪੰਜਾਬੀ ਨਿਬੰਧ' ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਹਾਣੀਆਂ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

CO2: 'ਆਧੁਨਿਕ ਇਕਾਂਗੀ' ਇਕਾਂਗੀ ਸੰਗ੍ਰਹਿ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਇਕਾਂਗੀ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਇਸ ਸਾਹਿਤ ਰੂਪ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3: ਸੰਖੇਪ ਰਚਨਾ ਕਰਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਆਪਣੀ ਗੱਲ ਨੂੰ ਸੰਖੇਪ ਵਿਚ ਕਹਿਣ ਦੀ ਜਾਚ ਸਿੱਖਣਗੇ ਅਤੇ ਇਹ ਦਿਮਾਗੀ ਕਸਰਤ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗੀ। ਦਿੱਤੇ ਪੈਰ੍ਹੇ ਵਿਚੋਂ ਅਸ਼ੁੱਧ ਸ਼ਬਦ ਜੋੜਾਂ ਨੂੰ ਸ਼ੁੱਧ ਕਰਨ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO4: ਪੰਜਾਬੀ ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ :
ਨਾਂਵ , ਪੜਨਾਂਵ ,ਕਿਰਿਆ, ਸਬੰਧਕ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ -ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Punjabi (Compulsory)
Course Code: BCRL-3421

ਸਮਾਂ : 3 ਘੰਟੇ	**Maximum Marks: 100**
L-T-P	**Theory : 70**
4-0-0	**CA :30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1.ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2.ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3.ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।
4.ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਯੂਨਿਟ-I

ਚੋਣਵੇ ਪੰਜਾਬੀ ਨਿਬੰਧ (ਜੋਗਿੰਦਰ ਸਿੰਘ ਪੁਆਰ,ਪਰਮਜੀਤ ਸਿੰਘ ਸਿੱਧੂ), ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ,ਪਟਿਆਲਾ।
ਘਰ ਦਾ ਪਿਆਰ, ਉਮਰ ਲੰਮੀ ਹੋ ਸਕਦੀ ਹੈ,ਅੱਥਰੂ, ਪੁਰਾਣਾ ਪੰਜਾਬ, ਇੰਗਲੈਂਡ ਦਾ ਸੋਗੀ ਸੋਮਵਾਰ,ਖਿਡਾਰੀਆਂ ਦੇ ਵਹਿਮ।
(ਪਾਠਕ੍ਰਮ ਦਾ ਹਿੱਸਾ ਹਨ)
(ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ/ਕਲਾ ਪੱਖ)

ਯੂਨਿਟ-II

ਆਧੁਨਿਕ ਇਕਾਂਗੀ
(ਸੰਪਾ.ਰੌਸ਼ਨ ਲਾਲ ਆਹੂਜਾ, ਮਨਜੀਤ ਪਾਲ ਕੌਰ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਵਿਸ਼ਾ ਵਸਤੂ/ਪਾਤਰ ਚਿਤਰਨ/ਰੰਗ ਮੰਚੀ ਪੱਖ/ ਸਾਰ

ਯੂਨਿਟ-III

(ੳ) ਸੰਖੇਪ ਰਚਨਾ (ਪ੍ਰੈਸੀ)
(ਅ) ਦਿੱਤੇ ਪੈਰ੍ਹੇ ਵਿਚੋਂ ਅਸ਼ੁੱਧ ਸ਼ਬਦ ਜੋੜਾਂ ਨੂੰ ਸ਼ੁੱਧ ਕਰਨਾ

ਯੂਨਿਟ-IV

ਪੰਜਾਬੀ ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ :
(ੳ) ਨਾਂਵ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
(ਅ) ਪੜਨਾਂਵ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
(ੲ) ਕਿਰਿਆ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
(ਸ) ਸਬੰਧਕ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Basic Punjabi
in lieu of Punjabi(Compulsory)
Course Code: BCRL-3031

Course Outcomes:

CO1: ਸੰਖੇਪ ਰਚਨਾ ਕਰਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਆਪਣੀ ਗੱਲ ਨੂੰ ਸੰਖੇਪ ਵਿਚ ਕਹਿਣ ਦੀ ਜਾਚ ਸਿੱਖਣਗੇ ਅਤੇ ਇਹ ਦਿਮਾਗੀ ਕਸਰਤ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗੀ।ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰ੍ਹੇ ਦਾ ਪੰਜਾਬੀ ਅਨੁਵਾਦ ਦੇਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO2: ਕਵਿਤਾ ਭਾਗ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤਾਂ ਕਿ ਉਹ ਆਧੁਨਿਕ ਦੌਰ ਵਿਚ ਚੱਲ ਰਹੀਆਂ ਕਾਵਿਧਾਰਾਵਾਂ ਅਤੇ ਕਵੀਆਂ ਬਾਰੇ ਗਿਆਨ ਹਾਸਿਲ ਕਰ ਸਕਣ।

CO3: ਕਹਾਣੀ ਭਾਗ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਹਾਣੀ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਤਾਂ ਕਿ ਉਹ ਆਧੁਨਿਕ ਦੌਰ ਵਿਚ ਚੱਲ ਰਹੀਆਂ ਕਾਵਿਧਾਰਾਵਾਂ ਅਤੇ ਕਵੀਆਂ ਬਾਰੇ ਗਿਆਨ ਹਾਸਿਲ ਕਰ ਸਕਣ।

CO4: ਨਿਬੰਧ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਮੁੱਲਵਾਨ ਇਤਿਹਾਸ ਤੋਂ ਜਾਣੂ ਕਰਵਾਉਣਾ ਹੈ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Basic Punjabi
in lieu of Punjabi(Compulsory)
Course Code: BCRL-3031

ਸਮਾਂ : 3 ਘੰਟੇ	**Maximum Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1.ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।

2.ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ।ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀਹੈ।ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।

3.ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।

4.ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

ਪੈਰ੍ਹਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉਤਰ
ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰ੍ਹੇ ਦਾ ਪੰਜਾਬੀ ਅਨੁਵਾਦ

ਯੂਨਿਟ-II

ਕਵਿਤਾਵਾਂ
(ੳ) ਸਮਾਂ (ਭਾਈ ਵੀਰ ਸਿੰਘ)
(ਅ) ਸ਼ੇਰ ਪੰਜਾਬੀ ਦੀ (ਫ਼ੀਰੋਜ਼ਦੀਨ ਸ਼ਰਫ਼)
(ੲ) ਅੰਬੀ ਦਾ ਬੂਟਾ (ਪ੍ਰੋ.ਮੋਹਨਸਿੰਘ)
(ਸ) ਬਿਰਹੋਂ ਦੀ ਰੜਕ (ਸ਼ਿਵ ਕੁਮਾਰ)
(ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ,ਸਾਰ)

ਯੂਨਿਟ-III

ਕਹਾਣੀਆਂ
(ੳ) ਭੂਆ (ਨਾਨਕ ਸਿੰਘ)
(ਅ) ਦੁੱਧ ਦਾ ਛੱਪੜ (ਕੁਲਵੰਤ ਸਿੰਘ ਵਿਰਕ)
(ੲ) ਸਾਂਝੀ ਕੰਧ(ਸੰਤੋਖ ਸਿੰਘ ਧੀਰ)
(ਸ)ਉਹ ਸੋਚਦੀ (ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ)
(ਵਿਸ਼ਾ ਵਸਤੂ,ਸਾਰ)

ਯੂਨਿਟ-IV

ਨਿਬੰਧ
(ੳ) ਘਰ ਦਾ ਪਿਆਰ (ਤੇਜਾ ਸਿੰਘ)
(ਅ) ਖ਼ੁਸ਼ਾਮਦੀ ਨਾਲ (ਹਰਿੰਦਰ ਸਿੰਘ ਰੂਪ)
(ੲ) ਆਓ, ਗੱਲਾਂ ਕਰੀਏ (ਨਰਿੰਦਰ ਸਿੰਘ ਕਪੂਰ)
(ਸ) ਮਨੁੱਖ ਕੁਦਰਤ ਦੀ ਨੇਕ ਔਲਾਦ ਨਹੀਂ(ਸੁਰਿੰਦਰ ਮੰਡ)
(ਵਿਸ਼ਾ ਵਸਤੂ,ਸਾਰ)

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
PUNJAB HISTORY AND CULTURE (FROM 1000-1605 A. D.)
(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)
Course Code: BCRL-3431

Course outcomes

After completing the paper, the students will have a thorough insight into the origin of Sikh faith and its major institutions in Punjab. They will be able to

CO 1: Understand the society and culture of Medieval Punjab.

CO 2: Understand the growth of various sects during the Bhakti Movement in Punjab.

CO 3: Comprehend and analyse the teachings of Guru Nanak Dev and its relevance today

CO 4: Make a comparison between the philosophy and teachings of first five Sikh Gurus and their relevance in the present scenario and also to understand and analyse the institutions started by Sikh Gurus and their implications till date

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
PUNJAB HISTORY AND CULTURE (FROM 1000-1605 A. D.)
(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)
Course Code: BCRL-3431

Examination Time: 3 Hours	Max. Marks: 100
Credits L-T-P: 4-0-0	Theory: 70
Contact Hours: 4 Hrs/Week	CA: 30

Instructions for the Paper Setter:
Eight questions of equal marks (marks) are to be set, two in each of the Four Sections (A-D). Questions of Sections A-D should be set from Unit I-IV of the syllabus respectively. Candidates are required to attempt five questions in 800 words selecting at least one question from each section. The fifth question may be attempted from any sections Each question will carry 14 Marks

Unit –I

1. Society and Culture of Punjab during Turko-Afghan Rule
2. The Punjab under the Mughals

Unit-II

3. Bhakti Movement and Impact on Society of Punjab
4. Sufism in Punjab

Unit-III

5. Guru Nanak: Early Life and Teachings
6. Concept of Sangat andPangat

Unit-IV

7. Contribution of Guru Angad Dev, Guru Amar Das and Guru Ram Das
8. Briefly describe the compilation of the Adi Granth and its importance. Guru Arjun Dev and Compilation of Adi Granth

Suggested Readings:

- Chopra, P. N., Puri, B.N., &Das. M.N. (1974). A Social, Cultural and Economic History of India, Vol. II. New Delhi: Macmillan India.
- Grewal, J.S. (1994) The Sikhs of the Punjab, Cambridge University Press, New Delhi.
- Singh, Fauja (1972), A History of the Sikhs, Vol. II, I. Patiala: Punjabi University.
- Singh, Khushwant (2011). A History of Sikhs- Vol. I (1469-1839), New Delhi, Oxford University Press.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
ENGLISH LANGUAGE SKILLS-II
Course Code: BCRL-3212

Course outcome

After passing this course, the students will be able to:

CO 1: Understand fundamental grammatical rules governing tenses, the use of modal verbs and make correct usage in their language through the study of "English Grammar in Use" by Raymond Murphy

CO 2: To develop the art of creative expression by writing an essay on any given topic

CO 3 Enhance their reading and analysing power of texts through guided reading by the study of "Making Connections" by Kenneth J. Pakenham

CO 4: Enhance their reading abilities, vocabulary and writing expression through guided reading by study of "Making Connections" by Kenneth J. Pakenham

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
ENGLISH LANGUAGE SKILLS-II
Course Code: BCRL-3212

	Max. Marks: 100
Examination Time: 3 Hrs.	**Theory: 70**
L-T-P (Credits): 4-0-0	**CA: 30**

Instructions for the Paper Setters:-
Eight questions are to be set, two from each of the four Units (I-IV). 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. Each question will carry 14 marks. (14x5=70)

UNIT-I

English Grammar in Use, 5th Edition by Raymond Murphy, CUP (Units: 98-130)

UNIT-II

Essay Writing and English Grammar in Use (Units: 131-145)

UNIT-III

Making Connections by Kenneth J. Pakenham, 3rd Edn. CUP: Unit-I (Global Health) and Unit II (Multicultural Societies)

UNIT-IV

Making Connections by Kenneth J. Pakenham, 3rd Edn. CUP: Section III (Aspects of Language) and Section IV (Sustaining Planet Earth)

Texts Prescribed:
1. *English Grammar in Use* (Fifth Edition) by Raymond Murphy, CUP
2. *Making Connections* by Kenneth J. Pakenham, 3rd Edn. CUP

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Company Law
Course Code: BCRL-3093

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Have in depth knowledge about formation of a company and its registration.

CO2: Draft the required documents like MOA and AOA and learn the mode to register and fill the documents online.

CO3: Have a clear conceptual understanding about the powers, duties and legal position of directors,

CO4: Grasp the latest emerging issues that may arise.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III

Company Law

Course Code: BCRL-3093

Time:3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 14 marks.

UNIT-I

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

UNIT-II

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.

UNIT-III

Management –Directors, classification of directors, disqualifications, 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.

UNIT-IV

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., “Bharat’s 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,“CompanyLawProcedure”,Taxman’sAlliedServices(P) Ltd., New Delhi (Latest Edn).
5. Singh,Harpal,“Indian Company Law”,Galgotia Publishing, Delhi.

Note:Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Functional Management
Course Code: BCRL-3094

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Have in depth knowledge about formation of management.

CO2: Have complete knowledge about the functions of management.

CO3: Have a clear conceptual understanding about the powers, duties and legal position of directors

CO4: Grasp the latest emerging issues that may arise.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III

Functional Management

Course Code: BCRL-3094

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 14 marks.

UNIT-I

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.

UNIT-II

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

UNIT-III

Marketing Management: Concept of Marketing, Functions of Marketing,
Marketing Research: Meaning and Techniques, Advertising and Salesmanship.
Introduction to Generative AI for Marketing
• Create marketing slogans, product descriptions and email campaigns.
• Compare AI-generated content with manually written content.

Social Media Marketing with AI
• Generate social media posts, captions and hashtags.
• Schedule posts and analyze engagement metrics.

UNIT-IV

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,PrenticeHallofIndia.
2. Koontz,H.,"*PrinciplesofManagement(AscentSeries)"*,2004,TataMcGrawHillPublishing.
3. Robbins,S.P.andCoulter,M.,"*Management*",9thEdition,2008,PrenticeHallofIndia.
4. RobbinsS.P.&DecenzoD.,"*FundamentalsofManagement:EssentialConceptsandApplications*", Third Edition, 2000, Pearson Education.
5. Weihrich,H.andkoontz,H.,"*EssentialsofManagement:An*international*Perspective*",2009, Tata McGraw Hill, New Delhi.

Note:Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Corporate Accounting
Course Code: BCRM-3095

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand the meaning of share and share capital, its different types, accounting treatment and procedure involved in redemption of preference shares. They will also learn to prepare final accounts.

CO2: understand meaning of amalgamation, its types and its accounting treatment.

CO3: learn about the concept of NPAs in banking companies and preparation financial statements of banking companies.

CO4: get in-depth knowledge about books of accounts required to be maintained by Insurance Companies in India.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Corporate Accounting
Course Code: BCRM-3095

Time:3 Hours	**Max.Marks:100**
L-T-P	**Theory:50**
2-0-2	**Practical:20**
	CA:30

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A- D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 10 marks.

Note: The candidates are allowed to use [Non–Scientific] calculator.

UNIT-I

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.

UNIT-II

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)

UNIT-III

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.

UNIT-IV

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)

Practical:
Viva-voce on the basis of Project File will also be conducted by the Examiner.

Division of marks

Project File	10 marks
Viva Voce	10 marks

Suggested Readings:

1. Shukla,M.C.,GrewalT.S.andGuptaS.C:"CorporateAccounting",2008,S.ChandandCo.,NewDelhi.
2. GuptaR.L,andRadhaswamyM,"CorporateAccounting",1999,SultanChandandSons,NewDelhi.
3. Sehgal A. and Sehgal D., "Advanced Accounting", Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
4. Jain S.Pand NarangK.L.,"FinancialAccounting",2011,KalyaniPublishers,NewDelhi.
5. MaheshwariS.N.,andMaheshwari S.K.,"CorporateAccounting",2009,VikasPublication,NewDelhi.
6. Goyal V.K.,"CorporateAccounting",2009,ExcelBooks,NewDelhi.
7. GuptaN.andSharmaC.,"CorporateAccounting",2ndEdition,2009,AneBooksPvtLtd,NewDelhi

Note: Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Computer Based Accounting
Course Code: BCRM-3090

On successful completion of this course, students will be able to:

CO1: Understand the concepts of Computerized Accounting Groups and Accounting Package.

CO2: Learn about the creation and implementation of RDM for financial accounting and SQL to retrieve data and generate accounting information.

CO3: Know about the preparation and online finalization of accounts through TALLY, ERP 9.0

CO4: Become conversant with Accounts Masters and preparation and compilation of complete balance sheet of organizations.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Computer Based Accounting
Course Code: BCRM-3090

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:50**
2-0-1	**Practical:20**
	CA:30

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 10 marks.

UNIT-I

Business and Computers: Advantages of using Computers in Business. Evolution of Computers in Business, Computer Tools for Business Usage.
Accounting as an Information System: Importance of system approach for accounting.

UNIT-II

General Role of Computers in Accounting: Important aspects of Computer Accounting, Types of Accounting Software.

UNIT-III

Starting with Tally: Tally server for single user, Tally for Multi–User.
Activating Tally for Single User: For users connected to the internet, for users not connected to the Internet
Activating tally for Multi–User: Tally License server
New Features of tally, Installation of Tally, Running Tally

UNIT-IV

Items on the tally screen: Gateway of Tally, Direct Command area, The Buttons, create a Company–Directory, Name, Mailing Name, Address, State, Pin Code, Email Address, Use Indian Vat, VAT TIN Number, Income tax Number, Maintain, Books Beginning from, Tally/Vault password, Use Security Control.

Suggested Readings:

1. Firewall,,“ComputerAccounting”,2006,LakshmiPublications
2. Rajaraman,V.,“IntroductiontoInformationTechnology”,2013,PHI.
3. Bharihoka,Deepak,“FundamentalsofInformationTechnology”,2009,ExcelBook.
4. Madan,Sushila,“ComputerApplications”,2007,MayurPaperbacks,NewDelhi.
5. J.L. Boockholdt, “ Accounting Information System”: Transaction Processing and Control,1998, Irwin Mcraw–Hill.

Note: Latest edition of textbook should be used.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Environmental Studies
Course Code: VACE-3221

COURSE OUTCOMES:

After passing this course, students will be able to:

CO1. Understand the concept and need of environmental education and role of an individual in conservation of natural resources.

CO2. Learn about role of major Eco system and their conservation and Develop desirable attitude, value and respect for protection of Biodiversity.

CO3. Learn about the control measure of pollution and solid waste management and climate change and global warming.

CO4. Knowledge regarding welfare programmes and Human rights and understand the role of different agencies in the protection of environment

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –III
Environmental Studies
Course Code: VACE-3221

Time: 3 Hrs. | **Max. Marks: 50**
Credit: 2-0-0 | **Theory: 35**
CA: 15

Instructions for the Paper Setter:
Eight questions of equal marks (7 marks) are to be set, two in each out 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.

Unit I

1. **The multidisciplinary nature of environmental studies**

- Definition, scope and importance, Need for public awareness

2. **Natural resources and associated problems.**

(a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

(b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

(c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

(d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

(e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.

(f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit II

3. **Ecosystems**

- Concept of an ecosystem
- Structure and function of an ecosystem

- Producers, consumers and decomposer
- 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

Unit III

5. Environmental Pollution

- Definition, 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

Unit IV

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 Artificial Intelligence 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

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.

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Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Punjabi (Compulsory)
Course Code: BCRL-4421

COURSE OUTCOMES

CO1: ‘ਗਲੀਏ ਚਿਕੜੁ ਦੂਰਿ ਘਰੁ’ (ਸਵੈ ਜੀਵਨੀ) ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਵੈਜੀਵਨੀ ਸਾਹਿਤ ਰੂਪ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

CO2: ‘ਫ਼ਾਸਲੇ’ (ਨਾਟਕ) ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰ ਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਨਾਟਕ ਨੂੰ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਨਾਟਕ ਜਗਤ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3: ਸ਼ਬਦ ਜੋੜਾਂ ਦੇ ਨਿਯਮ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰਨ ਦਾ ਮਕਸਦ ਵਿਦਿਆਰਥੀਆਂ ਦੁਆਰਾ ਲਿਖ਼ਤ ਵਿਚ ਕੀਤੀਆਂ ਜਾਣ ਵਾਲੀਆਂ ਗਲਤੀਆਂ ਨੂੰ ਸੁਧਾਰਨਾ ਹੈ। ਅਖ਼ਬਾਰ ਵਿਚ ਇਸ਼ਤਿਹਾਰ ਲਿਖਣਾ ਸਿਖਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਸ ਕਲਾ ਵਿਚ ਨਿਪੁੰਨ ਕਰਨਾ ਹੈ I

CO4: ਪੰਜਾਬੀ ਬਬਦ ਸ਼੍ਰੇਣੀਆਂ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਦਾ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ -ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

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Semester –IV
Punjabi (Compulsory)
Course Code: BCRL-4421

ਸਮਾਂ : 3 ਘੰਟੇ	**Maximum Marks: 100**
L-T-P	**Theory : 70**
4-0-0	**CA :30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਯੂਨਿਟ-I

ਗਲੀਏ ਚਿਕੜੁ ਦੂਰਿ ਘਰੁ (ਸਵੈਜੀਵਨੀ): ਸ.ਸ.ਵਣਜਾਰਾ ਬੇਦੀ, ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸੰਨਜ਼, ਅੰਮ੍ਰਿਤਸਰ
(ਨਾਇਕ ਬਿੰਬ/ਸਵੈ ਜੀਵਨੀ ਦੇ ਤੌਰ ਤੇ ਪਰਖੋ/ਵਾਰਤਕ ਸ਼ੈਲੀ)

ਯੂਨਿਟ-II

ਫ਼ਾਸਲੇ (ਨਾਟਕ) **:ਜਤਿੰਦਰ ਬਰਾੜ,**
(ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ/ਨਾਟਕ ਕਲਾ)

ਯੂਨਿਟ-III

(ੳ) ਦਿੱਤੇ ਪੈਰ੍ਹੇ ਵਿਚੋਂ ਅਸ਼ੁੱਧ ਸ਼ਬਦ ਜੋੜਾਂ ਨੂੰ ਸ਼ੁੱਧ ਕਰਨਾ
(ਅ) ਅਖ਼ਬਾਰ ਨੂੰ ਇਸ਼ਤਿਹਾਰ (ਨਿੱਜੀ, ਦਫ਼ਤਰੀ)

ਯੂਨਿਟ-IV

(ੳ) ਪੰਜਾਬੀ ਬਬਦ ਸ਼੍ਰੇਣੀਆਂ
(ੳ) ਵਿਸ਼ੇਸ਼ਣ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
(ਅ) ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
(ੲ) ਯੋਜਕ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ
(ਸ) ਵਿਸਮਕ : ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ

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Basic Punjabi
in lieu of Punjabi(Compulsory)
Course Code: BCRL-4031

Course outcomes

CO1: ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦੇ ਵਿਦਿਆਰਥੀ 'ਆਤਮ ਅਨਾਤਮ' (ਕਵਿਤਾ ਭਾਗ) ਦੇ ਨਾਮਵਰ ਕਵੀਆਂ ਮੋਹਨ ਸਿੰਘ,ਜਗਤਾਰ,ਸੁਰਜੀਤ ਪਾਤਰ,ਪਾਸ਼ ਦੀਆਂ ਰਚਨਾਵਾਂ ਦੀ ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।

CO2: ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦੇ ਵਿਦਿਆਰਥੀ 'ਆਤਮ ਅਨਾਤਮ' (ਕਵਿਤਾ ਭਾਗ) ਦੇ ਵੱਖੋ ਵੱਖਰੀਆਂ ਧਾਰਾਵਾਂ ਨਾਲ ਸਬੰਧਤ ਮੋਹਨ ਸਿੰਘ,ਜਗਤਾਰ,ਸੁਰਜੀਤ ਪਾਤਰ,ਪਾਸ਼ ਦੀਆਂ ਰਚਨਾਵਾਂ ਦੇ ਸਾਰ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।

CO3: ਮੁੱਢਲੀ ਪੰਜਾਬੀ ਦੇ ਵਿਦਿਆਰਥੀ 'ਆਤਮ ਅਨਾਤਮ' (ਕਵਿਤਾ ਭਾਗ) ਦੇ ਵੱਖੋ ਵੱਖਰੀਆਂ ਧਾਰਾਵਾਂ ਨਾਲ ਸਬੰਧਤ ਮੋਹਨ ਸਿੰਘ, ਜਗਤਾਰ,ਸੁਰਜੀਤ ਪਾਤਰ,ਪਾਸ਼ ਕਵੀਆਂ ਦੇ ਜੀਵਨ ਅਤੇ ਰਚਨਾ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।

CO4: ਲੇਖ ਰਚਨਾ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।ਸ਼ਬਦ ਜੋੜਾਂ ਦੇ ਨਿਯਮ ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰਨ ਦਾ ਮਕਸਦ ਵਿਦਿਆਰਥੀਆਂ ਦੁਆਰਾ ਲਿਖ਼ਤ ਵਿਚ ਕੀਤੀਆਂ ਜਾਣ ਵਾਲੀਆਂ ਗਲਤੀਆਂ ਨੂੰ ਸੁਧਾਰਨਾ ਹੈ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Basic Punjabi
in lieu of Punjabi(Compulsory)
Course Code: BCRL-4031

ਸਮਾਂ : 3 ਘੰਟੇ	**Maximum Marks: 100**
L-T-P	**Theory :70**
4-0-0	**CA:30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ।ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀਹੈ।ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

ਆਤਮ ਅਨਾਤਮ (ਕਵਿਤਾ ਭਾਗ)(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ.ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ

ਯੂਨਿਟ-II

ਆਤਮ ਅਨਾਤਮ (ਕਵਿਤਾ ਭਾਗ)(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ.ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਸਾਰ/ਵਿਸ਼ਾ ਵਸਤੂ)

ਯੂਨਿਟ-III

ਆਤਮ ਅਨਾਤਮ (ਕਵਿਤਾ ਭਾਗ)(ਸੰਪਾਦਕ ਡਾ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਡਾ.ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
(ਕਵੀਆਂ ਦੇ ਜੀਵਨ ਅਤੇ ਰਚਨਾ ਬਾਰੇ ਮੁੱਢਲੀ ਜਾਣਕਾਰੀ)

ਯੂਨਿਟ-IV

ਲੇਖ ਰਚਨਾ
ਅਸ਼ੁੱਧ ਸ਼ਬਦ ਜੋੜਾਂ ਨੂੰ ਸ਼ੁੱਧ ਕਰਕੇ ਲਿਖਣਾ

Bachelor of Commerce (Three Years Degree Programme)/
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Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV

PUNJAB HISTORY AND CULTURE (From 1605 to 1849 A.D.)

(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)

Course Code: BCRL-4431

Course Outcomes:

After completing the paper, the students will have a thorough insight into the origin of Sikh faith and its major institutions in Punjab

CO 1: Understand the adoption of new policy by Guru Hargobind and martyrdom of Guru Tegh Bahadur

CO 2: To understand the factors leading to the establishment of Khalsa Panth and its impact

CO 3: Have deep insight into the conflict with Mughals and the rise of Banda Singh Bahadur and aftermath.

CO 4: Understand the administration under Maharaja Ranjit Singh, also the fairs, festivals and folk music of Punjab.

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(Special paper in lieu of Punjabi Compulsory)

(For those students who are not domicile of Punjab)

Course Code: BCRL-4431

Examination Time: 3 Hours	Max. Marks: 100
Credits L-T-P: 4-0-0	Theory: 70
Contact Hours: 4 Hrs/ Week	CA: 30

Instructions for the Paper Setters

Eight questions of equal marks (marks) are to be set, two in each of the Four Sections (A-D). Questions of Sections A-D should be set from Unit I-IV of the syllabus respectively. Candidates are required to attempt five questions in 800 words selecting at least one question from each section. The fifth question may be attempted from any sections Each question will carry 14 Marks

UNIT I

1. Transformation of Sikhism under Guru Hargobind.

2. Martyrdom of Guru Teg Bahadur

UNIT II

3. Creation of Khalsa

4. Khalsa and its impact on the Punjab

UNIT III

5. Banda Bahadur and his achievements

6. Rise of Misls.

UNIT IV

7. Maharaja Ranjit Singh: - Civil, Military and Land Revenue Administration.

8. Fair, Festivals and Folk Music in the Punjab during the medieval period (Jarag, Baisakhi and Diwali)

Suggested Readings:

- Chopra P.N., Puri, B.N., & Das, M.N. (1974), A Social, Cultural & Economic History of India. Vol. II, Macmillan India Limited, New Delhi.
- Grewal, J.S. (1994). The Sikhs of the Punjab, Cambridge University Press, New Delhi.
- Singh, Fauja (1972). A History of the Sikhs, Vol. III, Patiala: Punjabi University.
- Singh, Khushwant (2011). A History of the Sikhs- Vol. I (1469-1839). New Delhi:
- Singh,Kirpal (1990). History and Culture of the Punjab-Part II (Medieval Period).

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
APPRECIATING ENGLISH LITERATURE -II
Course Code: BCRL-4212

COURSE OUTCOMES

After passing this course, the students will be able to:

CO 1: Change the narration and voice of sentences after understanding fundamental grammatical rules governing them through the study of “English Grammar in Use” by Raymond Murphy

CO 2: Develop an understanding of the poems taught, relate to the socio-cultural background of England through the study of the poems in the prescribes text “Moments in Time”

CO 3: Understand the tone, style and central idea through the study of the poems in the prescribes text “Moments in Time”

CO 4: To enhance the writing skills through Business letters writing and E mail writing

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
APPRECIATING ENGLISH LITERATURE -II
Course Code: BCRL-4212

Max. Marks: 100
Examination Time: 3 Hrs. **Theory:70**
L-T-P (Credits): 4-0-0 **CA: 30**

Instructions for the Paper Setters: -
Eight questions are to be set, two from each of the four Units (I-IV). 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. Each question will carry 14 marks. (14x5=70)

UNIT-I

English Grammar in Use, 5th Edition by Raymond Murphy, CUP (Revision of Units: 26-37, 42-48, 92-97,113-120)

UNIT-II

Moments in Time: Poems at Sr. No. 1-6

UNIT-III

Moments in Time: Poems at Sr. No. 7-12

UNIT-IV

Paragraph writing, Business Letters, Writing Emails

Texts Prescribed:
1. *English Grammar in Use* (Fourth Edition) by Raymond Murphy, CUP
2. *Moments in Time*

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Goods and Services Tax
Course Code: BCRL-4093

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Know about the various concepts of goods & services tax.

CO2: Understand the Registration procedure and supply under GST.

CO3: Understand the concepts of computation of GST tax liability and Input tax credit.

CO4: Prepare and file GST returns and know about GST portal

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Goods and Services Tax
Course Code: BCRL-4093

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 14 marks

UNIT-I

GST Act 2017: Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection.
Exemption from GST: Introduction, Composition Scheme and remission of Tax.

UNIT-II

Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.
Supply: Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply.

UNIT-III

Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes, e-way bill.
Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS &TCS. Reverse charge.

UNIT-IV

Returns: Various returns to be filed by the assesses.
GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

Suggested Readings:

1. Taxmann: Taxmann"s GST Manual2017.Taxman,Publications(P)Ltd.
2. DateyV.S.,Taxmann"s GST Ready Reckoner Taxman, Publications(P)Ltd.
3. GuptaS.S.,GST-Howtomeetyourobligations2017.Taxman,Publications(P)Ltd.
4. www.cbec.gov.in

Note: Latest edition of textbooks to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Principles and Practices of Auditing
Course Code: BCRL-4094

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Know about the various concepts and techniques of auditing.

CO2: Understand the need of auditing in various ways.

CO3: Understand the concept of vouching and verification.

CO4: Determine the qualities of a good auditor

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-IV

Principles and Practices of Auditing

Course Code: BCRL-4094

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 14 marks.

UNIT-I

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

UNIT-II

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.

UNIT-III

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

UNIT-IV

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.,"AStudentsGuidetoAuditing",2012,TaxmannPublicationsPvtLtd.,NewDelhi.
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.,"PrinciplesandPracticeofAuditing",2004,SultanChandandSons,NewDelhi.
4. Institute of Chartered Accountants of India: "Auditing and Assurance Standard, " ICAI, New Delhi.
5. Gupta, K., and Arora, A., "Fundamentals of Auditing," 2008, Tata Mc–Graw Hill PublishingCo. Ltd., New Delhi.
6. Ghatalia,S.V.:"PracticalAuditing,"2005,AlliedPublishersPrivateLtd.,NewDelhi

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Cost Accounting
Course Code: BCRL-4095

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Describe how cost accounting is used for decision making and performance evaluation, concept of cost, cost elements and determine cost of material.

CO2: Explain the basic concepts of labour and overhead costs are determined and its ascertainment & allocation.

CO3: Understand the concept of activity based costing, prepare reconciliation statement, evaluation of unit costing, job, batch, contract and process costing.

CO4: Assess how cost-volume-profit are related and Break- even point, prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –IV
Cost Accounting
Course Code: BCRL-4095

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set ,two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 14 marks.

UNIT-I

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.

UNIT-II

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.

UNIT-III

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.

UNIT-IV

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.andJainP.K.,"Costaccounting",1stedition(2003),TataMcGrawHill
5. Drury,Colin,"Management and cost accounting,"6th edition(2004),Thoms on Learning
6. Saxena and Vashist,"Cost Accounting",Sultan Chand and Sons.

Note : Latest edition of textbooks to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –V
Punjabi (Compulsory)
Course Code: BCRL-5421

COURSE OUTCOMES

CO1:ਚੋਣਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਹਾਣੀਆਂ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

CO2:ਨਾਵਲ 'ਏਹੁ ਹਮਾਰਾ ਜੀਵਣਾ'(ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ)ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਨਾਵਲ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਇਸ ਸਾਹਿਤ ਰੂਪ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3: ਪੈਰ੍ਹਾ ਰਚਨਾ ਕਰਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਆਪਣੀ ਗੱਲ ਨੂੰ ਕਹਿਣ ਦੀ ਜਾਚ ਸਿੱਖਣਗੇ ਅਤੇ ਇਹ ਦਿਮਾਗੀ ਕਸਰਤ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗੀ।ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰ੍ਹੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਬੁੱਧੀ ਨੂੰ ਤੀਖਣ ਕਰਦਿਆਂ ਉਨਾਂ ਦੀ ਲਿਖਣ ਪ੍ਰਤਿਭਾ ਨੂੰ ਉਜਾਗਰ ਕਰਨਾ ਹੈ।

CO4: ਵਿਆਕਰਨਕ ਇਕਾਈਆਂ : ਭਾਵੰਸ਼, ਉਪਵਾਕ ਅਤੇ ਵਾਕ (ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ),ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਤੇ ਅਧਿਕਾਰ,ਕਾਰਕ ਤੇ ਕਾਰਕੀ ਸੰਬੰਧ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ -ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –V
Punjabi (Compulsory)
Course Code: BCRL-5421

ਸਮਾਂ : 3 ਘੰਟੇ	**Maximum Marks: 100**
L-T-P	**Theory:70**
4-0-0	**CA: 30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਯੂਨਿਟ-I

ਚੋਣਵੀਆਂ ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ
(ਸੰਪਾ.ਡਾ.ਰਮਿੰਦਰ ਕੌਰ, ਪਬਲੀਕੇਸ਼ਨ ਬਿਊਰੋ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ, 2018)
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ/ਪਾਤਰ ਚਿਤਰਨ)

ਯੂਨਿਟ-II

ਨਾਵਲ : ਏਹੁ ਹਮਾਰਾ ਜੀਵਣਾ(ਦਲੀਪ ਕੌਰ ਟਿਵਾਣਾ)
(ਵਿਸ਼ਾ-ਵਸਤੂ/ਸਾਰ /ਬਿਰਤਾਂਤਕ ਜੁਗਤਾਂ)

ਯੂਨਿਟ-III

ਲੇਖ ਰਚਨਾ (ਸਮਾਜਕ, ਸਭਿਆਚਾਰਕ, ਇਤਿਹਾਸਕ ਅਤੇ ਵਿਦਿਅਕ ਸਰੋਕਾਰਾਂ ਸਬੰਧੀ)
ਸਰਲ ਅੰਗਰੇਜ਼ੀ ਪੈਰ੍ਹੇ ਦਾ ਪੰਜਾਬੀ ਵਿਚ ਅਨੁਵਾਦ

ਯੂਨਿਟ-IV

ਵਿਆਕਰਣ :

(ੳ) ਵਿਆਕਰਨਕ ਇਕਾਈਆਂ : ਭਾਵੰਸ਼, ਉਪਵਾਕ ਅਤੇ ਵਾਕ (ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵਰਗੀਕਰਨ)
(ਅ) ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ : ਮੇਲ ਤੇ ਅਧਿਕਾਰ
(ੲ) ਕਾਰਕ ਤੇ ਕਾਰਕੀ ਸਬੰਧ

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –V
Basic Punjabi
in lieu of Punjabi(Compulsory)
Course Code: BCRL-5031

COURSE OUTCOMES

CO1: ਵਿਦਿਆਰਥੀ ਸਾਹਿਤ ਅਤੇ ਲੋਕ ਸਾਹਿਤ,ਲੋਕ ਕਾਵਿ,ਲੋਕ ਵਾਰਤਕ ਬਿਰਤਾਂਤ ਦੀ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) ਬਾਰੇ ਜਾਣ ਸਕਣਗੇ।

CO2: ਵਿਦਿਆਰਥੀ ਸੁਹਾਗ,ਘੋੜੀਆਂ, ਸਿੱਠਣੀਆਂ ਦੀ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) ਬਾਰੇ ਜਾਣ ਸਕਣਗੇ।

CO3: ਵਿਦਿਆਰਥੀ ਗਿੱਧਾ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ),ਭੰਗੜਾ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ),ਝੂਮਰ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) ਬਾਰੇ ਜਾਣ ਸਕਣਗੇ।

CO4:ਵਿਦਿਆਰਥੀ ਲੋਕ ਖੇਡਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ),ਲੋਕ ਤਮਾਸ਼ੇ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ),ਲੋਕ ਕਲਾਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ) ਦਾ ਵਿਹਾਰਕ ਅਧਿਐਨ ਕਰ ਸਕਣ ਦੇ ਸਮਰੱਥ ਹੋ ਸਕਣਗੇ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –V
Basic Punjabi
in lieu of Punjabi(Compulsory)
Course Code: BCRL-5031

ਸਮਾਂ: 3 ਘੰਟੇ	**Maximum Marks: 100**
L-T-P	**Theory:70**
4-0-0	**CA :30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ।ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ।ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ
(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਸਾਹਿਤ ਅਤੇ ਲੋਕ ਸਾਹਿਤ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਲੋਕ ਕਾਵਿ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਲੋਕ ਵਾਰਤਕ ਬਿਰਤਾਂਤ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)

ਯੂਨਿਟ-II

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ
(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਸੁਹਾਗ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਘੋੜੀਆਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਸਿੱਠਣੀਆਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)

ਯੂਨਿਟ-III

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ
(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਗਿੱਧਾ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਭੰਗੜਾ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਝੂਮਰ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)

ਯੂਨਿਟ-IV

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ
(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਲੋਕ ਖੇਡਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਲੋਕ ਤਮਾਸ਼ੇ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)
ਲੋਕ ਕਲਾਵਾਂ (ਮੁੱਢਲੀ ਜਾਣ ਪਛਾਣ)

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Session: 2026-27

Semester –V

PUNJAB HISTORY AND CULTURE (FROM 1849-1947 A.D.)

(Special paper in lieu of Punjabi Compulsory)

(For those students who are not domicile of Punjab)

Course Code: BCRL-5431

Course Outcomes: -

After completing the course students will be able to understand:

CO 1:- The causes that led to war between the British and Sikhs that led to the annexation of the Punjab and how the region was put under the control of Board of Administration

CO 2:-Various agrarian, industrial and educational policies introduced by the British in Punjab
.
CO 3:- Analyse and evaluate the socio-religious reforms movements of Punjab

CO 4:- Factors that led to Gurudwara reform movement and various other freedom struggle movements in which the Punjab played a prominent role

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –V

PUNJAB HISTORY AND CULTURE (FROM 1849-1947 A.D.)

(Special paper in lieu of Punjabi Compulsory)
(For those students who are not domicile of Punjab)

Course Code: BCRL-5431

Examination Time: 3 Hours **Max. Marks: 100**
Theory: 70
CA: 30

Instructions for the Paper Setter

Eight questions of equal marks (marks) are to be set, two in each of the Four Sections (A-D). Questions of Sections A-D should be set from Unit I-IV of the syllabus respectively. Candidates are required to attempt five questions in 800 words selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 Marks

Unit- I

1.First Anglo-Sikh War,Second anglo Sikh war and Annexation
2. Punjab Under Board of Administration

Unit-II

1.British Policy towards agriculture and industry

2.Spread of modern education

Unit-III

3.Socio- religious reform movements: Namdhari, Singh Sabha, AryaSamaj and Ad Dharm
4.Gadhar Movement

Unit-IV

5.Gurdwara Reform Movement
Contribution to freedom struggle: Jallianwala Bagh tragedy; Non-cooperation and Quit India Movement and Causes of Partition of Punjab

Suggested Readings

- Chopra, P.N.& Das, M.N. (1974), *A Social, Cultural & Economic History of India.*Vol.III, Macmillan India, 1974.
- Grewal, J.S., *The Sikhs of the Punjab*, New Cambridge House, New Delhi, 2005.
- Mittal, S.C, *Freedom Movement in the Punjab (1905-29),* Concept Publishing Company Delhi, 1977.
- Rai, Satya. M (1978), *Heroic Tradition in the Punjab (1900-1947*). Punjabi University, Patiala, 1978.
- Saini B. S, *The Social & Economic History of the Punjab 1901-1939*, EssEss Publications, Delhi, 1975.
- Singh, Fauja, *Freedom Struggle in the Punjab*, Publication Bureau, Punjabi University, Patiala, 1974.
- Singh, Fauja, *History and Culture of the Punjab*, Part II, Publication Bureau, Punjabi University, Patiala, 1987.
- Singh,Kushwant , *A History of the Sikhs*. Vol. II (1839-1998), Oxford University Press, Delhi, 1991.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester –V
ENGLISH LANGUAGE SKILLS-III
Course Code: BCRL-5212

COURSE OUTCOMES

After passing this course, the students will be able to:

CO 1: analyze and appreciate the dramatic technique, plot development and art of characterisation in the prescribed play, “All My Sons” by Arthur Miller

CO 2: widen their knowledge about various literary devices used in poetry through the study of prescribed poems from the text “Poems of Nature and Culture”

CO 3: analyse tone, style, imagery, figures of speech, symbolism etc. through the study of prescribed poems from the text “Poems of Nature and Culture
”

CO 4: will develop skills for writing job application and suitable resume along with

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Session: 2026-27
Semester-V
ENGLISH LANGUAGE SKILLS-III
Course Code: BCRL-5212

Max. Marks: 100
Examination Time: 3 Hrs. **Theory: 70**
L-T-P (Credits): 4-0-0 **CA: 30**

Instructions for the Paper Setters:-
Eight questions are to be set, two from each of the four Units (I-IV). 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. Each question will carry 14 marks. (14x5=70)

Unit I

All My Sons by Arthur Miller

Unit II

Poems of Nature and Culture:

William Wordsworth: "The World is Too Much with Us"
Gordon Lord Byron: "She Walks in Beauty"
P.B. Shelly: "Ozymandias"
Alfred Lord Tennyson: "In Memoriam"
Robert Browning: "Meeting at Night"
Mathew Arnold: "Dover Beach"
WB Yeats: "Words"
Wilfred Owen: "Strange Meeting"

Unit III

Robert Graves: "The Portrait"
W.H. Auden: "The Unknown Citizen"
Dylan Thomas: "Do not go Gentle into that Good Night"

Ted Hughes: "The Thought-Fox"
Sylvia Plath: "Mirror"
Seamus Heaney: "Honeymoon Flight"
Rabindranath Tagore: "False Religion"
Nissim Ezekiel: "Night of Scorpion"

Unit IV

Formal letter and Application Writing, Resume Writing and Precis Writing

Texts Prescribed:

1. *All My Sons* by Arthur Miller
2. *Poems of Nature and Culture,* Guru Nanak Dev University, Amritsar
3. *Oxford Guide to Effective Writing and Speaking* by John Seely.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester –V
Session: 2026-27
Management Accounting
Course Code: BCRL- 5093

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Critically analyze and provide recommendations to improve the operations of organizations through the application of Management Accounting techniques and reporting.

CO2: Demonstrate Fun flow statement and application of ratio analysis.

CO3: Understand the concept and use of Cash flow statement, responsibility accounting and Activity based costing.

CO4: Understand the elements of managerial decision making, including planning, directing and controlling activities and exploring new market, Transfer pricing.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester –V
Session: 2026-27

Management Accounting

Course Code: BCRL- 5093

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 14 marks

Note: The paper will consist of minimum 50% numericals.

UNIT-I

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.

UNIT-II

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

UNIT-III

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.

UNIT-IV

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.

Bachelor of Commerce (Three Years Degree Programme)/

Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester- V

Session: 2026-27

Principles and Practices of Banking

Course Code: BCRL- 5094

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Explain the concept, evolution, nature, functions, importance, and services of commercial banks and different types of banks.

CO2: Demonstrate knowledge of negotiable instruments, including cheques, bills of exchange, and promissory notes, and differentiate between various banking instruments and endorsement procedures.

CO3: Examine the practical aspects of banking operations, including customer pass books, entries and error rectification, and understand the functioning of the clearing house system.

CO4: Compare and evaluate different banking systems such as unit banking, branch banking, group banking, chain banking, investment banking, and mixed banking, and assess their significance in the modern financial system.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester- V
Session: 2026-27

Principles and Practices of Banking

Course Code: BCRL-5094

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 14 marks

UNIT-I

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.

UNIT-II

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.

UNIT-III

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

UNIT-IV

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.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-V
Session: 2026-27
Financial Management
Course Code: BCRL- 5095

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Explain the concept of Time Value of Money, including compounding, discounting, annuities, perpetuities, and the risk-return relationship, and apply these concepts in financial decision-making.

CO2: Analyze various sources of short-term and long-term finance and evaluate the cost of capital using specific costs, weighted average cost of capital (WACC), and marginal cost of capital.

CO3: Apply the principles of working capital management, estimate working capital requirements, analyze the working capital cycle, and evaluate various financing strategies for current assets

.**CO4:** Assess capital expenditure proposals using traditional and modern capital budgeting techniques and understand the role of dividend policies and dividend theories in maximizing shareholder wealth.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-V
Session: 2026-27

Financial Management

Course Code: BCRL-5095

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 14 marks

Note: The paper will consist of minimum 50% numerical questions.

UNIT-I

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.

UNIT-II

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.

UNIT-III

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).

UNIT-IV

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, 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,"*FinancialManagement*",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.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-V
Session: 2026-27

INTERNSHIP AND REPORT WRITING

COURSE CODE: BCRI-5096

Course Outcomes:

After passing this course the student will be able to:

CO1: integrate theory and practice.

CO2 develop the ability to solve real life challenges in the workplace by analyzing work environment and conditions.

CO3: develop work habits and attitudes necessary for job success

CO4: analyze data and synthesize research findings.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester-V
Session: 2026-27

INTERNSHIP AND REPORT WRITING
COURSE CODE: BCRI-5096

Credits:2
Total Marks: 50

The Students will be required to submit a Project Report based on summer Training and Seminar will be conducted.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-V
Session: 2026-27
Skill Enhancement Course
Course Title: DATA HANDLING THROUGH SPSS
COURSE CODE: BCRM -5170

Course outcomes
Students will be able to learn
CO 1: Understand the basics of SPSS
CO 2: Learn the presentation techniques
CO 3: Understand the relevance of T-test and ANOVA
CO 4: Learn the correlation and regression techniques

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-V
Session: 2026-27
Skill Enhancement Course
Course Title: DATA HANDLING THROUGH SPSS
COURSE CODE: BCRM -5170

Time: 3 Hours **L-T-P (Credits): 2-0-1**
Max. Marks: 100
Theory: 40
Practical:30
CA: 30

Note: Instructions for the Paper–Setter:
Two questions, each carrying 8 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Getting started and Data Management: Introduction to SPSS, Menus, Tool Bar, creating a data file, defining variables, entering the data, opening and saving data files, inserting cases and variables, Sorting Cases, splitting file, Merging a file. Data Transformation: Computing a new variable, Recoding variables: into same variables and different variables, Rank cases, Visual binning, Various transformations: logarithmic, inverse, cubic, quadratic etc.Data Normalization: Outlier Detection, Missing Value Analysis, Checking Normality of Data.

Unit-II

Summarizing Data Graphically: Different types of Charts: Line, pie, bar, Plots: Box, P-P, Q-Q, Scatter Diagram, Chart builder, Data Tabulation Summarizing data Numerically Frequencies, Descriptive statistics, Cross-tabs

Unit-III

Testing of Hypothesis Parametric tests: T-Tests: One Sample, Independent sample, Paired t-test, One way ANOVA with post-hoc comparisons, Repeated Measures ANOVA.

Unit-IV

Correlation with Nominal, Ordinal and Scale data
Regression Analysis: Simple and Multiple

Suggested Readings:

1. Pandya, K., Bulsari, S. and Sinha, S., SPSS in Simple Steps, Kogent Learning Solutions, dreamtech Press, New Delhi, 2012.
2. Kirkpatrick, L.A. and Feeney, B.C., A Simple Guide to IBM SPSS Statistics, Cengage Learning, 2012.
3. Coakes, S.J., SPSS Analysis without Anguish, John Wiley and Sons, Australia, 2005.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-VI
Session: 2026-27
Punjabi (Compulsory)
Course Code: BCRL-6421

COURSE OUTCOMES

CO1: 'ਕਾਵਿ ਗੌਰਵ'ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਕਵਿਤਾਵਾਂ ਪ੍ਰਤੀ ਦਿਲਚਸਪੀ, ਸੂਝ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ।

CO2: 'ਧਰਤੀਆਂ ਦੇ ਗੀਤ'(ਸਫ਼ਰਨਾਮਾ)ਨੂੰ ਸਿਲੇਬਸ ਵਿਚ ਸ਼ਾਮਿਲ ਕਰਕੇ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਫ਼ਰਨਾਮਾ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਨੂੰ ਪੈਦਾ ਕਰਨਾ ਹੈ ਅਤੇ ਇਸ ਸਾਹਿਤ ਰੂਪ ਨਾਲ ਜੋੜਣਾ ਹੈ।

CO3:ਲੇਖ ਰਚਨਾ ਕਰਨ ਨਾਲ ਵਿਦਿਆਰਥੀ ਆਪਣੀ ਗੱਲ ਨੂੰ ਕਹਿਣ ਦੀ ਜਾਚ ਸਿੱਖਣਗੇ ਅਤੇ ਇਹ ਦਿਮਾਗੀ ਕਸਰਤ ਵਿਚ ਸਹਾਈ ਹੋਵੇਗੀ। ਸਾਹਿਤ ਰੂਪਾਂ ਕਵਿਤਾ, ਕਹਾਣੀ, ਨਾਵਲ, ਨਾਟਕ, ਇਕਾਂਗੀ ਦੀ ਪਰਿਭਾਸ਼ਾ,ਪ੍ਰਕਾਰ ਤੇ ਤੱਤ ਨਾਲ ਜਾਣੂ ਕਰਵਾਇਆ ਜਾਵੇਗਾ।ਸਾਹਿਤ ਰੂਪਾਂ ਨੂੰ ਸਿਲੇਬਸ ਵਿੱਚ ਸ਼ਾਮਲ ਕਰਨ ਦਾ ਮਕਸਦ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਇਨ੍ਹਾਂ ਸਾਹਿਤ ਰੂਪਾਂ ਦੀ ਪਰਿਭਾਸ਼ਾ,ਪ੍ਰਕਿਰਤੀ ਅਤੇ ਤੱਤਾਂ ਤੋਂ ਬਾਰੀਕੀ ਨਾਲ ਜਾਣੂ ਕਰਵਾਉਣਾ ਹੈ।

CO4:ਵਿਆਕਰਨਕ ਸ਼੍ਰੇਣੀਆਂ : ਲਿੰਗ, ਵਚਨ,ਕਾਰਕ ਕਿਰਿਆ ਵਾਕੰਸ਼ ਦੀ ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰ ਨੂੰ ਪੜ੍ਹਾਉਣ ਦਾ ਮਨੋਰਥ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਭਾਸ਼ਾ ਦੀ ਅਮੀਰੀ ਅਤੇ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਲਈ ਵੱਖਰੇ -ਵੱਖਰੇ ਸਿਧਾਂਤਾਂ ਦਾ ਵਿਕਾਸ ਕਰਨਾ ਹੈ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-VI
Session: 2026-27
Punjabi (Compulsory)
Course Code: BCRL-6421

ਸਮਾਂ : 3 ਘੰਟੇ	**Maximum Marks: 100**
L-T-P	**Theory: 70**
4-0-0	**CA: 30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ ਅਤੇ ਪਾਠ ਪੁਸਤਕਾਂ

ਯੂਨਿਟ-I

ਕਾਵਿ ਗੌਰਵ (ਪਹਿਲੇ ਛੇ ਕਵੀ)(ਸੰਪਾ.ਬਿਕਰਮ ਸਿੰਘ ਘੁੰਮਣ, ਕਰਮਜੀਤ ਕੌਰ),ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ,
(ਸ਼ੇਖ ਫ਼ਰੀਦ, ਸ਼ਾਹ ਹੁਸੈਨ, ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਜੀ, ਗੁਰੂ ਅਰਜਨ ਦੇਵ ਜੀ,ਵਾਰਿਸ ਸ਼ਾਹ, ਸ਼ਾਹ ਮੁਹੰਮਦ)
(ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ/ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ)

ਯੂਨਿਟ-II

ਧਰਤੀਆਂ ਦੇ ਗੀਤ(ਸਫ਼ਰਨਾਮਾ), ਬਰਜਿੰਦਰ ਸਿੰਘ ਹਮਦਰਦ,ਨਾਨਕਸਿੰਘ ਪੁਸਤਕ ਮਾਲਾ, ਅੰਮ੍ਰਿਤਸਰ
(ਸਮਾਜ ਸਭਿਆਚਾਰ ਪਰਿਪੇਖ/ਸਫ਼ਰਨਾਮੇ ਦੇ ਤੌਰ ਤੇ ਪਰਖ)

ਯੂਨਿਟ-III

(ੳ) ਲੇਖ ਰਚਨਾ (ਵਿਗਿਆਨ, ਤਕਨਾਲੋਜੀ ਅਤੇ ਚਲੰਤ ਮਸਲਿਆਂ ਸਬੰਧੀ)
(ਅ) ਆਧੁਨਿਕ ਸਾਹਿਤ ਰੂਪ : ਕਵਿਤਾ, ਕਹਾਣੀ, ਨਾਵਲ, ਨਾਟਕ, ਇਕਾਂਗੀ

ਯੂਨਿਟ-IV

ਵਿਆਕਰਣ :
(ੳ) ਵਿਆਕਰਨਕ ਸ਼੍ਰੇਣੀਆਂ : ਲਿੰਗ, ਵਚਨ,ਕਾਲ ਅਤੇ ਵਾਚ
(ਅ) ਵਿਆਕਰਨਕ ਇਕਾਈਆਂ : ਨਾਂਵ ਵਾਕੰਸ਼ ਅਤੇ ਕਿਰਿਆ ਵਾਕੰਸ਼ (ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰ)

Bachelor of Commerce (Three Years Degree Programme)/
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Credit Based Continuous Evaluation Grading System (CBCEGS)
Basic Punjabi
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Semester-VI
Session: 2026-27
Course Code: BCRL-6031

COURSE OUTCOMES

CO1: ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦਾ ਪਿਛੋਕੜ,ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੀ ਭੂਗੋਲਿਕ ਸਥਿਤੀ,ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੇ ਨਿਖੜਵੇ ਲੱਛਣ ਦਾ ਅਧਿਐਨ ਕਰਨਗੇ।

CO2: ਪੰਜਾਬ ਦੇ ਮੇਲੇ,ਪੰਜਾਬ ਦੇ ਤਿਉਹਾਰ,ਪੰਜਾਬ ਦੇ ਪ੍ਰਮੁੱਖ ਧਾਰਮਿਕ ਸਥਾਨ ਬਾਰੇ ਜਾਣ ਸਕਣਗੇ।

CO3: ਜਨਮ ਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ ਰਸਮਾਂ,ਵਿਆਹ ਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ ਰਸਮਾਂ,ਮੌਤ ਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ ਰਸਮਾਂ ਬਾਰੇ ਜਾਣ ਸਕਣਗੇ।

CO4: ਪੰਜਾਬ ਦਾ ਖਾਣ ਪੀਣ,ਪੰਜਾਬ ਦਾ ਪਹਿਰਾਵਾ,ਪੰਜਾਬ ਦੇ ਲੋਕ ਵਿਸ਼ਵਾਸ ਦਾ ਅਧਿਐਨ ਕਰਨਗੇ।

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Basic Punjabi
in lieu of Punjabi(Compulsory)
Semester-VI
Session: 2026-27
Course Code: BCRL-6031

ਸਮਾਂ: 3 ਘੰਟੇ	**Maximum Marks :100**
L-T-P	**Theory :70**
4-0-0	**CA :30**

ਅੰਕ ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ (A-D) ਸੈਕਸ਼ਨ ਹੋਣਗੇ।ਸੈਕਸ਼ਨ A-D ਤੱਕ ਦੇ ਪ੍ਰਸ਼ਨ ਕ੍ਰਮਵਾਰ ਯੂਨਿਟ I-IV ਵਿਚੋਂ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਯੂਨਿਟ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਦਿਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ।ਹਰ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ।ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਸੈਕਸ਼ਨ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 14 ਅੰਕ ਹਨ।
4. ਪੇਪਰ ਸੈੱਟ ਕਰਨ ਵਾਲਾ ਜੇਕਰ ਚਾਹੇ ਤਾਂ ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਵੱਧ ਤੋਂ ਵੱਧ ਚਾਰ ਉਪ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕਰ ਸਕਦਾ ਹੈ।

ਪਾਠਕ੍ਰਮ

ਯੂਨਿਟ-I

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ
(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦਾ ਪਿਛੋਕੜ
ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੀ ਭੂਗੋਲਿਕ ਸਥਿਤੀ
ਪੰਜਾਬੀ ਸਭਿਆਚਾਰ ਦੇ ਨਿਖੱੜਵੇਂ ਲੱਛਣ

ਯੂਨਿਟ-II

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ
(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਪੰਜਾਬ ਦੇ ਮੇਲੇ
ਪੰਜਾਬ ਦੇ ਤਿਉਹਾਰ
ਪੰਜਾਬ ਦੇ ਪ੍ਰਮੁੱਖ ਧਾਰਮਿਕ ਸਥਾਨ

ਯੂਨਿਟ-III

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ
(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਜਨਮ ਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ ਰਸਮਾਂ
ਵਿਆਹ ਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ ਰਸਮਾਂ
ਮੌਤਨਾਲ ਸੰਬੰਧਿਤ ਰੀਤਾਂ ਰਸਮਾਂ

ਯੂਨਿਟ-IV

ਪੰਜਾਬੀ ਲੋਕਧਾਰਾ ਅਤੇ ਸਭਿਆਚਾਰ
(ਡਾ. ਮਨਜਿੰਦਰ ਸਿੰਘ, ਡਾ. ਹਰਿੰਦਰ ਕੌਰ ਸੋਹਲ)
ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।
ਪੰਜਾਬ ਦਾ ਖਾਣਪੀਣ
ਪੰਜਾਬ ਦਾ ਪਹਿਰਾਵਾ
ਪੰਜਾਬ ਦੇ ਲੋਕ ਵਿਸ਼ਵਾਸ

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-VI
Session: 2026-27

PUNJAB HISTORY AND CULTURE (1947- 2000 A.D.)

(Special paper in lieu of Punjabi Compulsory)

(For those students who are not domicile of Punjab)

Course Code: BCRL-6431

Course Outcomes:

After completing this paper the students will be able to

CO 1: -Comprehend Punjab's contribution in the freedom struggle, the exodus and Rehabilitationandits impact on statewith special reference to partition

CO 2: - Comprehend the causes that led to the formation of New Punjab in 1966and outcomes of Green Revolution in the Punjab

CO 3: -Understand nature and reasons of diaspora, female foeticide and growth of education in Punjab and its impact on youth
CO 4: Comprehend the growth of Punjabi literature and Drama in the Punjab after Independence and to understand thereasons of drug abuse in Punjab, its management and prevention in the Punjab

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-VI

PUNJAB HISTORY AND CULTURE (1947- 2000 A.D.)

(Special paper in lieu of Punjabi Compulsory)

(For those students who are not domicile of Punjab)

Course Code: BCRL-6431

Examination Time: 3 Hours **Max. Marks: 100**
Theory: 70
CA: 30

Instructions for the Paper Setters

Eight questions of equal marks (marks) are to be set, two in each of the Four Sections (A-D). Questions of Sections A-D should be set from Unit I-IV of the syllabus respectively. Candidates are required to attempt five questions in 800 words selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 14 Marks

UNIT I

1. Partition and its Impact on Punjab
2. Rehabilitation.

UNIT II

3. Punjabi Suba Movement and Act of 1966.
4. Green Revolution.

UNIT III

5. Punjabi Diaspora (Canada)
6. Development of education in Punjab after Independence

UNIT IV

7. Development of Punjabi Literature and Drama. (With Special Reference to Bhai Veer Singh, Shiv Kumar Batalvi)
8. Emerging Concerns: Drug Addiction and Female Foeticide (In context to the Punjab)

Suggested Readings

- Chopra, P.N. & Das, M.N. (1974), *A Social, Cultural & Economic History of India.*Vol.III, Macmillan India, New Delhi, 1974.
- Grewal, J.S., *Social and Cultural History of Punjab: Prehistoric, Ancient and Early Medieval*. Foundation Books Pvt Ltd Cambridge House, New Delhi, 2004.
- Grewal, J.S., *The Sikhs of Punjab*. New Cambridge House, New Delhi, 2005
- Rai Satya M. *,Heroic Tradition in Punjab(1900-1947)*. Publication Bureau, Punjabi University, Patiala, 1978
- Singh, Fauja., *Freedom Struggle in Punjab*. Publication Bureau, Punjabi University, Patiala, 1974
- Singh, Fauja, *History and Culture of the Punjab*. Part II, Publication Bureau, Punjabi University, Patiala, 1987.
- Singh, Kushwant, *A History of the Sikhs*. Vol. II (1839-1998), Oxford University Press, Delhi, 1991.
- Yadav, K.C., *Haryana AitihasikSimhavalokan* (Hindi). Haryana Sahitya Akademy, Chandigarh, 1991.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-VI
APPRECIATING ENGLISH LITERATURE-III
Course Code: BCRL-6212

COURSE OUTCOMES

After passing this course, the students will be able to:

CO 1: comprehend, appreciate and critically analyse a novel through the story of the novel *The Guide* by R.K. Narayan
CO 2: analyze and appreciate the dramatic technique and plot development through the study of the prescribed plays from the book *Glimpses of Theatre*
CO 3: understand art of characterisation and themes through the study of the prescribed plays from the book *Glimpses of Theatre*
CO 4: enhance their writing skills by writing essay on any given topics well as to write report on any incident witnessed

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester-VI
APPRECIATING ENGLISH LITERATURE-III

Course Code: BCRL-6212

Max. Marks: 100
Examination Time: 3 Hrs. **Theory: 70**
L-T-P (Credits): 4-0-0 **CA: 30**
Instructions for the Paper Setters:-
Eight questions are to be set, two from each of the four Units (I-IV). 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. Each question will carry 14 marks. (14x5=70)

Unit I

Study of the novel, *The Guide* by R.K. Narayan

Unit II

One Act Plays from *Glimpses of Theatre:*

i) *The Will*
ii) *Villa for Sale*
iii) *Progress*

Unit III

One Act Plays from *Glimpses of Theatre:*
iv) *The Monkey's Paw*
v) *Sorry, Wrong Number*
vi) *No eggs! No eggs!*

Unit IV

Essay Writing, Business Letter Writing, Report Writing

Texts Prescribed:
1. *The Guide* by R.K. Narayan
2. *Glimpses of Theatre,* Guru Nanak Dev University Amritsar

Bachelor of Commerce (Three Years Degree Programme)/
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Semester –VI
Session: 2026-27

PRINCIPLES AND PRACTICES OF INSURANCE

COURSE CODE: BCRL-6093

Course Outcomes (COs)

After successful completion of this course, students will be able to:

CO1: Explain the fundamental concepts, principles, and reforms of insurance, including the need, purpose, and implications of reforms in the Indian insurance sector.

CO2: Analyze the legal and regulatory framework governing the insurance industry in India, including the Insurance Act 1938, LIC Act 1956, GIC Act 1972, and IRDA Act 1999, along with various types of insurance products.

CO3: Understand and evaluate the underwriting process, reinsurance mechanisms, and the essential requirements of reinsurance programs as prescribed by the insurance regulator.

CO4: Examine various insurance distribution channels and assess the roles, responsibilities, and ethical standards of insurance professionals such as agents, brokers, underwriters, surveyors, loss assessors, actuaries, and third-party administrators.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester –VI
Session: 2026-27

PRINCIPLES AND PRACTICES OF INSURANCE

COURSE CODE: BCRL- 6093

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 14 marks.

UNIT-I

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.

UNIT-II

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.

UNIT-III

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.

UNIT-IV

Distribution Channels in Insurance: Role and Code of Conduct by IRDA for Agents, Direct Marketing, Bancassurance 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.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester –VI
Session: 2026-27
BUSINESS ENVIRONMENT
COURSE CODE: BCRL- 6094

Course Outcomes (COs)

After successful completion of this course, students will be able to:

CO1: Explain the concepts, significance, and dimensions of the business environment, economic systems, and the role of economic planning institutions in India, including the functions and structure of NITI Aayog.

CO2: Analyze the objectives, tools, and impact of monetary and fiscal policies in India and evaluate their role in promoting economic growth, stability, and inclusive development.

CO3: Apply the concepts of national income, inflation, and consumer protection to assess economic conditions and consumer welfare in the Indian economy.

CO4: Evaluate the role of multinational corporations, foreign trade policies, and the Foreign Exchange Management Act (FEMA), 1999 in shaping India's business and global economic environment.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester –VI
Session: 2026-27

BUSINESS ENVIRONMENT

COURSE CODE: BCRL- 6094

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 14 marks

UNIT-I

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.

UNIT-II

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.

UNIT-III

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.

UNIT-IV

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.

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 books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/

Bachelor of Commerce (Honours) (Four Years Degree Programme)

Credit Based Continuous Evaluation Grading System (CBCEGS)

Semester –VI

Session: 2026-27

DIRECT TAX LAW

COURSE CODE: BCRL-6095

Course Outcomes:

On the successful completion of this course, students will be able to:

CO1: Understand the concept of Direct Tax Law and different terms used.

CO2: Have the knowledge of latest provisions of Income Tax Act regarding Salaries, House Property and Business or Profession.

CO3: Understand the concept of capital Gains and other sources regarding Assessment of Income.

CO4: Compute tax liability of assesse.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester –VI
Session: 2026-27

DIRECT TAX LAW

COURSE CODE: BCRL-6095

Time: 3 Hours	**Max.Marks:100**
L-T-P	**Theory:70**
4-0-0	**CA:30**

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. 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. Each question will carry 14 marks.

Note: The paper will consist of minimum 50% numerical questions.

UNIT-I

Income Tax Act 1961: Basic Introduction, Brief history of Income Tax in India, Scope of the Act,

Meaning of Income Tax: Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

UNIT-II

Heads of Income Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession

UNIT-III

Capital Gains: Income from Short term and long-term capital gains; Income from other sources.

UNIT-IV

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual.
Deductions from the Gross Total Income of individuals. Tax Deduction at Source

Suggested Readings:

1. Singhania, V.K., "Direct Taxes", 2013, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "Direct Taxes", 2012, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2013, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., "Income Tax Law and Practice", Pragati Prakashan, New Delhi.

Note: Latest edition of text books to be followed.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester –VI
Session: 2026-27

HUMAN RIGHTS AND CONSTITUTIONAL DUTIES
(Value Added Course)
Course Code- VACH-6401

Course Outcomes (COs)

After completion of Semester VI, the students will be able to understand the concept of Human Rights and Constitutional Duties, which will enable:

CO 1: the students will learn about the basic characteristics and classification of Rights and Duties.

CO 2: the students will inculcate the knowledge about the international framework of Human Rights in the context of Universal Declaration of Human Rights as well as the national initiatives.

CO 3: this course will guide the students about the relationship between Human Rights and Constitutional Duties as well as the provisions under chapter III and IV of the Indian Constitution.

CO 4: the students will also learn about the relationship between Human Rights and Psychology, Human Rights Education and Human Duties for Psychologists and Their Social Responsibility in the society.

This course outcome will help the students in their further higher education programs and competitive exams.

Bachelor of Commerce (Three Years Degree Programme)/
Bachelor of Commerce (Honours) (Four Years Degree Programme)
Credit Based Continuous Evaluation Grading System (CBCEGS)
Semester –VI
Session: 2026-27

HUMAN RIGHTS AND CONSTITUTIONAL DUTIES
(Value Added Course)
Course Code- VACH-6401

Time: 3 Hrs:

Total Marks: 50
L-T-P : 2-0-0
Theory Marks: 35
CA: 15

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. Each question will carry seven marks.

UNIT-I

INTRODUCTION TO HUMAN RIGHTS

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

UNIT-II

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).

UNIT-III

INTRODUCTION TO HUMAN DUTIES

Conceptual Perspective: Meaning, Nature & Characteristics of Human Duties

Intellectual Discourses: Classification of Human Duties; Relevance of Human Duties.

UNIT-IV

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.

Recommended Books:

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
11. Rubin, Neal S. and Flores, Roseanne L. (eds.), *The Cambridge Handbook of Psychology and Human Rights (Cambridge Handbooks in Psychology)*, Cambridge University Press, 2020.