

Bachelor of Commerce

Program Outcomes (OP):

PO1 : Academic Excellence : Students can cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.

PO2 : Professional Excellence : Students will be motivated for positions of leadership in business organizations at the local, national and international levels. This course is also helps the students who want to pursue the Chartered Accountancy, Company Secretary or other related professional course.

PO3 : Effective Communication : Students can communicate clearly in person and through electronic media and make meaning of the world by connecting people, ideas, media and technology.

PO4 : Ethics : Students can recognize different Social and Ethical issues relating to business and research aspects.

PO5 : Social Interaction : Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO6 : Critical Thinking : Students can identify the business related problems and can able to apply different business related tools and techniques to solve the problem and to interpret results.

Program Specific Outcomes (PSO):

PSO1 : Students will study about principles of accounting, money & banking systems, economic theory, knowledge about business, micro & macroeconomics and management etc.

PSO2 : Improve finance management skills & build up specialist knowledge within selected area.

PSO3 : Learn different tools and techniques related to Security Market.

PSO4 : Carry out experimentations in the field of Security Market.

PSO5 : Gain a thorough knowledge in the subject to be able to work in projects at different research as well as academic institutions and in business field.

PSO6 : Learn knowledge relating to electronic money, electronic payment system and E-Commerce.

PSO7 : Gain knowledge relating to Banking system.

COURSE OUTCOMES

COURSE NAME : English (Compulsory)

BCG–101

CLASS - Bachelor of Commerce

SEMESTER – 1

Objective of the Course: Educate students in both the artistry and utility of the English language through the study of literature and other contemporary forms of culture. Develop their intellectual, personal and professional abilities.

GRAMMAR

• Simple present tense • Be in the present tense • Singular/plural forms of regular nouns • Parts of speech

LITERATURE

Understand a basic paragraph • Scan for specific words in a text • Know most sound-to-letter correspondences • Write sentences using a limited vocabulary • Write a paragraph using a limited vocabulary • Copy a paragraph correctly

Course Outcomes:

Knowledge and Understanding:

Knowledge of major literary works, genres and critical traditions

Understand and empathize with other cultures and people through exploring their literary traditions

- Knowledge of linguistic, literary, cultural contexts in which literature is written and read
- Understanding:
- Written and oral communication skills - ability to define audience, construct an argument, present an idea, and provide background information on a variety of issues
- Write and speak with clarity and precision, and learn the best methods to persuade an audience
- Detailed, balanced and rigorous examination of texts or spoken language and the ability to articulate interpretations to others
- Sensitivity to how communication is shaped by circumstances, authorship and intended audience
- Sensitivity to the power of language and its role in creating meaning
- A broad vocabulary and ability to use critical terminology appropriately
- Skills in a variety of research methods and the ability to accurately and appropriately present research

Intellectual, Cognitive / Analytical Skills :

- Write and speak with clarity and precision, and learn the best methods to persuade an audience
- Detailed, balanced and rigorous examination of texts or spoken language and the ability to articulate interpretations to others
- Sensitivity to how communication is shaped by circumstances, authorship and intended audience
- Sensitivity to the power of language and its role in creating meaning
- A broad vocabulary and ability to use critical terminology appropriately
- Skills in a variety of research methods and the ability to accurately and appropriately present research
- Awareness of how different social and cultural contexts affect the nature of language and meaning.

Practical Skills :

- Digital copywriter
- Editorial assistant
- English as a foreign language teacher
- Lexicographer
- Magazine journalist
- Newspaper journalist
- Publishing copy-editor/proofreader
- Secondary school teacher
- Web content manager
- Writer

Transferable Skills :

- **Setting schedules and working under deadline** - The bread and butter of an English major is meeting deadlines. That might mean reading 400 pages of Virginia Woolf and feminist literary criticism over five days, or conducting research for a 25-page term paper. Sometimes, it might mean cranking out a lengthy writing assignment on short notice. English majors routinely take on large projects that require them to manage their time efficiently, meet self-imposed deadlines, and work under time pressure to complete long- and short-term projects. Those skills are valuable in any workplace.
- **Communicating clearly and grasping tone** -Today, written communication reigns: email, instant messaging, texting, Twitter, Facebook, LinkedIn. That means writing skills are incredibly important. English majors know how to write crisply and concisely, and also have a strong grasp of tone. In business communications, for example, English majors will understand how to tailor their language to fit the company. English majors will also likely pick up the tone of an email from the boss or a client, and better understand what note to strike in the reply.

- **Thinking critically and arguing a point** - English majors are taught to rethink and question everything they read. Rarely is there one "right answer;" rather, there are many possible answers that can be interpreted and argued in different ways. "I think being able to take a work, a piece of literature, or anything in the written word and being able to analyze it and think about it and take it not necessarily at face value is something that can be used in many work settings," Goldman says. In learning to make an argument about a book, English majors are taught to pick a manageable topic, frame an argument, and present it effectively - skills that will serve them well for any workplace presentation or project.
- **Taking constructive criticism or "agreeing to disagree** - Even though there's rarely one "right answer" in English, that doesn't mean everything is a right answer. Sometimes a professor will disagree with your point, or your argument will be discarded in favor of a classmate's. Goldman calls it the "ability to have healthy debate" and "understand how others argue their points." English majors learn to take constructive criticism.
- **Grammar and spelling** - Yes, this seems obvious, but far too few people these days have a solid knowledge of English grammar and a broad vocabulary. English majors love words. They know the difference between they're/their/there and why "less" is different from "fewer." Everyone makes typos once in a while, but you can be sure most English majors are producing clean copy.

COURSE NAME : Punjabi (Compulsory)

(BCG-102)

CLASS - Bachelor of Commerce

ਪਰਚਾ: ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ

ਕੋਰਸ ਦਾ ਨਾਂ: ਬੀ.ਏ / ਬੀਐੱਸ.ਸੀ / ਬੀਐੱਸ.ਸੀ (ਬੀ.ਟੀ.) / ਬੀ.ਕਾਮ/ ਬੀ.ਸੀ.ਏ/ ਬੀ.ਵਾਕ/ ਬੀ.ਐਮਐਮ

ਸਮੇਸਟਰ: ਪਹਿਲਾ

ਕੋਰਸ ਦੇ ਉਦੇਸ਼ :

ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸਾਹਿਤ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਪੈਦਾ ਕੀਤੀ ਜਾਵੇਗੀ। ਬੌਧਿਕ ਪੱਧਰ ਤੇ ਵਿਕਾਸ ਕੀਤਾ ਜਾਵੇਗਾ। ਅਲੋਚਨਾਤਮਕ ਰੁਚੀਆਂ ਪੈਦਾ ਕੀਤੀਆਂ ਜਾਣਗੀਆਂ। ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੀ ਮਾਂ ਬੋਲੀ ਵਿਚ ਸੰਚਾਰ ਕਰਨ ਲਈ ਉਤਸ਼ਾਹਿਤ ਕੀਤਾ ਜਾਵੇਗਾ। ਵਿਦਿਆਰਥੀਆਂ ਦੀਆਂ ਵਿਦਿਅਕ, ਬੌਧਿਕ ਅਤੇ ਸਰਬਪੱਖੀ ਪ੍ਰਤਿਭਾਵਾਂ ਨੂੰ ਉਭਾਰਨ ਵੱਲ ਵਿਸ਼ੇਸ਼ ਧਿਆਨ ਦੇਣਾ।

ਕੋਰਸ ਨਾਲ ਹੋਣ ਵਾਲੀਆਂ ਪ੍ਰਾਪਤੀਆਂ ਦੀਆਂ ਸੰਭਾਵਨਾਵਾਂ :

1. ਸਾਹਿਤਕ ਰੁਚੀਆਂ ਪੈਦਾ ਹੋਣਗੀਆਂ।
2. ਸਾਹਿਤ ਸਿਰਜਣ ਦੀ ਰੁਚੀ ਪੈਦਾ ਹੋਵੇਗੀ।
3. ਭਾਸ਼ਾ ਦੀ ਅੰਦਰੂਨੀ ਬਣਤਰ ਸੰਬੰਧੀ ਗਿਆਨ ਪ੍ਰਾਪਤ ਹੋਵੇਗਾ।

ਬੌਧਿਕ ਹੁਨਰ:

1. ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਸੋਚਣ ਸ਼ਕਤੀ ਵਿਚ ਵਾਧਾ ਹੋਵੇਗਾ।
2. ਅਲੋਚਨਾਤਮਕ ਰੁਚੀਆਂ ਪੈਦਾ ਹੋਣਗੀਆਂ।
3. ਵਿਦਿਆਰਥੀ ਕਿਸੇ ਵੀ ਵਿਸ਼ੇ ਦਾ ਗਹਿਨ ਅਧਿਐਨ ਕਰਨ ਦੇ ਕਾਬਿਲ ਹੋਣਗੇ।
4. ਕੋਈ ਵੀ ਸਾਹਿਤਕ ਰਚਨਾ ਦੇ ਕੇ ਉਸ ਵਿਚਲੇ ਵਿਸ਼ੇ ਨਾਲ ਸੰਬੰਧਿਤ ਪਰਤਾਂ ਉਜਾਗਰ ਕਰਨ ਦਾ ਹੁਨਰ ਵਿਕਸਿਤ ਕੀਤਾ ਜਾਵੇਗਾ।

ਅਮਲੀ ਹੁਨਰ:

1. ਇਸ ਪ੍ਰੋਗਰਾਮ ਦੇ ਜਰੀਏ ਪ੍ਰਾਪਤ ਕੀਤੇ ਗਿਆਨ ਨੂੰ ਵਿਦਿਆਰਥੀ ਵੱਖ-ਵੱਖ ਖੇਤਰਾਂ ਵਿਚ ਲਾਗੂ ਕਰ ਸਕਦੇ ਹਨ।
2. ਸਾਹਿਤ ਸਿਰਜਣ ਦੀ ਰੁਚੀ ਪੈਦਾ ਹੋਵੇਗੀ।
3. ਆਪਣੀ ਮਾਂ ਭਾਸ਼ਾ (ਪੰਜਾਬੀ) ਦੇ ਵਿਕਾਸ ਵਿਚ ਅਹਿਮ ਯੋਗਦਾਨ ਪਾਉਣਗੇ।

ਵਿਸ਼ੇ ਨੂੰ ਵਿਹਾਰਿਕ ਪੱਧਰ ਤੇ ਵਰਤਣ ਦਾ ਹੁਨਰ:

ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ ਵਿਚਲੇ ਲੇਖਾਂ ਦਾ ਗਹਿਨ ਅਧਿਐਨ ਕਰਕੇ ਵਿਦਿਆਰਥੀ ਉਸਾਰੂ ਸੋਚ ਅਤੇ ਪਾਰਦਰਸ਼ੀ ਨਜ਼ਰੀਏ ਨਾਲ ਸਮਾਜ ਵਿਚ ਵਿਚਰਣ ਦੇ ਯੋਗ ਹੋਣਗੇ। ਨਾਟ ਕਲਾ ਦੇ ਜਰੀਏ ਵਿਦਿਆਰਥੀ ਨਿੱਜੀ ਅਤੇ ਸਮਾਜਿਕ ਮਸਲਿਆ ਪ੍ਰਤੀ ਸੁਚੇਤ ਹੋਣਗੇ ਅਤੇ ਸਮਾਜ ਨੂੰ ਵੀ ਜਾਗਰੂਕ ਕਰਨ ਦੇ ਕਾਬਿਲ ਹੋਣਗੇ।

COURSE NAME : Financial Accounting

(BCG-103)

CLASS - Bachelor of Commerce SEMESTER – 1

Objective of the course

The course objective is to equip the students with the necessary theoretical and practical know how in Financial accounting so that the concept can be used in analyzing business proposal. Moreover, the concepts on basics of financial accounting, voyage account, final account of sole traders, how to manage different departments under Departmental accounts and different accounts prepared by Branches at different places helps in deciding the form of business organization that an entrepreneur will decide before starting the business. Financial accounting is the field of accountancy concerned with the preparation of financial statements for decision makers ,such as stockholders, suppliers ,banks, employees, government agencies ,owners and other stakeholders.

Course Outcomes

Students will

- Know the basics of accounts prepared by sole traders.
- Understand the Recording of transactions under Department accounts and Branch accounts.
- Familiarize oneself with the recording of transactions under Voyage account.
- Understand the concept of Consignment and Joint venture.
- Know the true position of business by preparing final account of sole trader.
- Identify the different types of finance and importance of Branch system.
- Describe the significance of Departmental accounting.
- Know the significance of consignment and joint venture.
- Understand the meaning of capital expenditure and revenue expenditure.
- Know about concepts, assumptions and principles of financial accounting.
- Understand the need for departmental accounting.
- Record transactions under voyage accounts.
- Spell out the factors influencing branch accounting.
- Understand the concept of consignment and joint venture.
- Explain the goals and functions of financial accounting
- Prepare and present final account of sole trader .
- Analyze financial statements and describe the economic health of a company.
- Explain the benefits of financial forecasting and prepare proforma financial statements.
- Prepare financial accounts for departmental accounting.
- Decide the form and account for branch accounting.
- Recommend techniques for preparation of capital and revenue expenditure.

SEMESTER – 1

COURSE NAME : Business communication

(BCG-104)

CLASS - Bachelor of Commerce

Objective of the course:

This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favorable outside the firm environment, as well as an effective internal communications program. The various types of business communication media are covered. This course also develops an awareness of the importance of succinct written expression to modern business communication.

Course Content:

The course offers a practical approach to corporate communication that includes training in the principles and key elements of business writing and the effective delivery of oral presentations. The course content focuses on selected written and oral forms of communication related to topics and issues critical to students of Commerce.

Course Outcomes

A Knowledge and Understanding:

Students will

- write effective and concise letters and memos employing appropriate business format;
- prepare informal and formal reports that include analysis and offer recommendations;
- participate in meetings and conduct proper techniques in telephone usage;
- summarise personal achievements and skills in appropriate formats for future employers .

B. Intellectual (Cognitive/ Analytical Skills:

Students will be able to

- Demonstrate the understanding of international financial theory and applications pertaining to, e.g., exchange rate determinants, foreign exchange exposure, foreign direct investment, interest rate parity, and the balance of payment.
- Develop a frame of reference through which to identify, evaluate, and solve problems pertaining to international financial with or without complete information.

C. Practical Skills

Students will learn to

- perform effectively interviews
- prepare and deliver an oral presentation utilizing electronic software;

D. Transferable Skills

Students will be able to

- realize the impact of language usage on applying business etiquette to a variety of professional situations;
- recognize the importance of cultural differences and how they affect communication in a business environment.

SEMESTER – 1

COURSE NAME: Business Organisation

(BCG-105)

CLASS - Bachelor of Commerce

Objective of the course:

The course objective is to equip the students with the necessary knowledge related to Business which is a set of activities undertaken with the prospect of sale for the purpose of earning a profit. Profit is the extra income over the expenses. The main objective of any business is to earn a profit. Just as a plant cannot survive without water, similarly a business cannot sustain without profit. Profits likewise show the scale of stability, efficiency, and advancement of the business organization. In the long run, the survival of the business completely depends upon the market share captured by the business. The creation of good and satisfaction of the needs of the customer is a crucial purpose of the business. So to generate profit and demand, the business must supply premium quality and give value for money products.

Learning Outcomes

A Knowledge and Understanding:

Students will understand about the forms of business Organization including the nature of business with business ethics as well as acquainting them with location of industry and various factors influencing location ,size of industry, optimum firm ,advantages of large ,scale operation, limitation of small scale operation , industrial estates , district industries centres.The knowledge of Stock Exchange Function ,Types Working - Regulation of Stock Exchange in India. Business Combination and the Causes as well as types with effects of Combination in India.

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- Create plans for business
- Find out loop holes in business decisions.
- Cope up with various characteristics and requirements aimed by business.

C. Practical Skills

Students will learn to

- Understand the meaning of Business Organization.
- Know about techniques of business analysis.
- Understand forms of business organizations
- Point out the significance of business ethics.
- Describe the Functioning of Stock Market
- Spell out the factors influencing Business decisions
- Describe the kinds of Business Combinations and effects of Combinations in India..
- Analyze the combined effects large scale and small size business.

D. Transferable Skills

Students will be able to

1. Explain the goals and functions of business organization
2. Prepare and present blueprint of form of business organization.
3. Analyze different environments and describe the economic health of a country.
4. Explain the benefits of business ethics in business.
5. Explain small sector and large sector industries.
6. Decide the effect of business combinations and types of business combinations.
7. Recommend various ways to fulfill Corporate Social Responsibility.

COURSE NAME : Business statistics
CLASS - Bachelor of Commerce

(BCG-106)
SEMESTER – 1

Objective of the course:

The course objective is to equip the students with the necessary theoretical and practical know how in Business Statistics so that the concept can be used in analysing investment proposal. Moreover, the concepts of central tendency i. e mean ,median, mode and various concepts of dispersion ,correlation helps in knowing the trend of various variables and how future forecasting can be done on this basis. The changes in prices and quantity can be judged with the help of index numbers.The uncertain future variables can be judged upto some extent and predicted on the basis of theory of probability.

Coures Outcomes

A Knowledge and Understanding:

Students will

- Understand about different types of statistical tools
- Techniques of analyzing central tendency.
- Index numbers and theory of Probability.

B. Intellectual (Coginitive/ Analytical Skills):

Students will be able to

- Analyze the business proposals.
- Find out the dispersion from central values.
- Compute and enumerate various figures in the business.

C. Practical Skills

Students will learn to

- Understand the meaning of Business Statistics
- Know about techniques of business statistics.
- Understand the need for central tendency.

- Point out the significance of Probability analysis.
- Describe the trend change in value through index numbers.
- Defining the relation between various variables with help of correlation and regression analysis.
- Quantifying the changes in one variable with the changes in other variables.

D. Transferable Skills

Students will be able to

1. Explain the goals and functions of Business Statistics
2. Prepare and enumerate various variables.
3. Analyze different variables and their relations with each other.
4. Explain the probability which helps in forecasting.
5. Explain correlation and dispersion
6. Decide the effect of variation in values from the central value with help of dispersion.
7. Recommend techniques for analyzing business figures effectively.

SEMESTER – 1

COURSE NAME: computer fundamental

(BCG-107)

CLASS - Bachelor of Commerce

Objectives of Course:

1. Give students an in-depth understanding of why computers are essential components in business, education and society.
2. Introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal use of computer hardware and software, the Internet, networking and mobile computing.
3. Provide hands-on use of Microsoft Office applications Word, Excel and PowerPoint. Completion of the assignments will result in MS Office applications knowledge and skills.

COURSE OUTCOMES

At the end of this course the student shall be able to:

- Understand the basic terminology of computers
- Understand the fundamental hardware components that make up a computer's hardware and the role of each of these components

- Understand the difference between an operating system and an application program, and what each is used for in a computer
- Describe some examples of computers and state the effect that the use of computer technology has had on some common products
- Identify the applications of computer in daily life
- Understand the practical concepts of MS Word , MS Excel and MS PowerPoint

COURSE NAME : English (Compulsory)

BCG–201

CLASS - Bachelor of Commerce

SEMESTER – 2

Objective of the Course:

Educate students in both the artistry and utility of the English language through the study of literature and other contemporary forms of culture. Develop their intellectual, personal and professional abilities.

GRAMMAR

- Simple present tense • Be in the present tense • Singular/plural forms of regular nouns • Parts of speech

LITERATURE

Understand a basic paragraph • Scan for specific words in a text • know most sound-to-letter correspondences • Write sentences using a limited vocabulary • write a paragraph using a limited vocabulary • Copy a paragraph correctly

Course Outcomes:

Knowledge and Understanding :

Knowledge of major literary works, genres and critical traditions

Understand and empathize with other cultures and people through exploring their literary traditions

- Knowledge of linguistic, literary, cultural contexts in which literature is written and read
- Understanding:
- Written and oral communication skills - ability to define audience, construct an argument, present an idea, and provide background information on a variety of issues
- Write and speak with clarity and precision, and learn the best methods to persuade an audience

- Detailed, balanced and rigorous examination of texts or spoken language and the ability to articulate interpretations to others
- Sensitivity to how communication is shaped by circumstances, authorship and intended audience
- Sensitivity to the power of language and its role in creating meaning
- A broad vocabulary and ability to use critical terminology appropriately
- Skills in a variety of research methods and the ability to accurately and appropriately present research

Intellectual , Cognitive / Analytical Skills :

- Write and speak with clarity and precision, and learn the best methods to persuade an audience
- Detailed, balanced and rigorous examination of texts or spoken language and the ability to articulate interpretations to others
- Sensitivity to how communication is shaped by circumstances, authorship and intended audience
- Sensitivity to the power of language and its role in creating meaning
- A broad vocabulary and ability to use critical terminology appropriately
- Skills in a variety of research methods and the ability to accurately and appropriately present research
- Awareness of how different social and cultural contexts affect the nature of language and meaning.

Practical Skills :

- Digital copywriter
- Editorial assistant
- English as a foreign language teacher
- Lexicographer
- Magazine journalist
- Newspaper journalist
- Publishing copy-editor/proofreader
- Secondary school teacher
- Web content manager
- Writer

Transferable Skills :

- **Setting schedules and working under deadline** - The bread and butter of an English major is meeting deadlines. That might mean reading 400 pages of Virginia Woolf and feminist literary criticism over five days, or conducting research for a 25-page term

paper. Sometimes, it might mean cranking out a lengthy writing assignment on short notice. English majors routinely take on large projects that require them to manage their time efficiently, meet self-imposed deadlines, and work under time pressure to complete long- and short-term projects. Those skills are valuable in any workplace.

- **Communicating clearly and grasping tone** -Today, written communication reigns: email, instant messaging, texting, Twitter, Facebook, LinkedIn. That means writing skills are incredibly important. English majors know how to write crisply and concisely, and also have a strong grasp of tone. In business communications, for example, English majors will understand how to tailor their language to fit the company. English majors will also likely pick up the tone of an email from the boss or a client, and better understand what note to strike in the reply.
- **Thinking critically and arguing a point** - English majors are taught to rethink and question everything they read. Rarely is there one "right answer;" rather, there are many possible answers that can be interpreted and argued in different ways. "I think being able to take a work, a piece of literature, or anything in the written word and being able to analyze it and think about it and take it not necessarily at face value is something that can be used in many work settings," Goldman says. In learning to make an argument about a book, English majors are taught to pick a manageable topic, frame an argument, and present it effectively - skills that will serve them well for any workplace presentation or project.
- **Taking constructive criticism or "agreeing to disagree** - Even though there's rarely one "right answer" in English, that doesn't mean everything is a right answer. Sometimes a professor will disagree with your point, or your argument will be discarded in favor of a classmate's. Goldman calls it the "ability to have healthy debate" and "understand how others argue their points." English majors learn to take constructive criticism.
- **Grammar and spelling** - Yes, this seems obvious, but far too few people these days have a solid knowledge of English grammar and a broad vocabulary. English majors love words. They know the difference between they're/their/there and why "less" is different from "fewer." Everyone makes typos once in a while, but you can be sure most English majors are producing clean copy.

COURSE NAME : Punjabi (Compulsory)
CLASS - Bachelor of Commerce

(BCG-202)
SEMESTER – 2

ਪਰਚਾ: ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ

ਪ੍ਰੋਗਰਾਮ: ਬੀ.ਏ / ਬੀਐੱਸ.ਸੀ / ਬੀਐੱਸ.ਸੀ (ਬੀ.ਟੀ.)/ ਬੀ.ਕਾਮ/ ਬੀ.ਸੀ.ਏ/ ਬੀ.ਵਾਕ/
ਬੀ.ਐਮਐਮ

ਸਮੈਸਟਰ – ਦੂਜਾ

ਕੋਰਸ ਦੇ ਉਦੇਸ਼ : ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸਾਹਿਤ ਪੜ੍ਹਨ ਦੀ ਰੁਚੀ ਪੈਦਾ ਕੀਤੀ ਜਾਵੇਗੀ । ਬੌਧਿਕ ਪੱਧਰ ਤੇ ਵਿਕਾਸ ਕੀਤਾ ਜਾਵੇਗਾ । ਅਲੋਚਨਾਤਮਕ ਰੁਚੀਆਂ ਪੈਦਾ ਕੀਤੀਆਂ ਜਾਣਗੀਆਂ। ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਆਪਣੀ ਮਾਂ ਬੋਲੀ ਵਿਚ ਸੰਚਾਰ ਕਰਨ ਲਈ ਉਤਸ਼ਾਹਿਤ ਕੀਤਾ ਜਾਵੇਗਾ। ਵਿਦਿਆਰਥੀਆਂ ਦੀਆਂ ਵਿਦਿਅਕ ਬੌਧਿਕ ਅਤੇ ਸਰਬ-ਪੱਖੀ ਪ੍ਰਤਿਭਾਵਾਂ ਨੂੰ ਉਭਾਰਨ ਵੱਲ ਵਿਸ਼ੇਸ਼ ਧਿਆਨ ਦੇਣਾ।

ਇਸ ਪ੍ਰੋਗਰਾਮ ਨਾਲ ਹੋਣ ਵਾਲੀਆਂ ਪ੍ਰਾਪਤੀਆਂ ਦੀਆਂ ਸੰਭਾਵਨਾਵਾਂ :

- ਸਾਹਿਤਕ ਰੁਚੀਆਂ ਪੈਦਾ ਹੋਣਗੀਆਂ।
- ਸਾਹਿਤ ਸਿਰਜਣ ਦੀ ਰੁਚੀ ਪੈਦਾ ਹੋਵੇਗੀ।
- ਭਾਸ਼ਾ ਦੀ ਅੰਦਰੂਨੀ ਬਣਤਰ ਸੰਬੰਧੀ ਗਿਆਨ ਪ੍ਰਾਪਤ ਹੋਵੇਗਾ।

ਬੌਧਿਕ ਹੁਨਰ:

1. ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਸੋਚਣ ਸ਼ਕਤੀ ਵਿਚ ਵਾਧਾ ਹੋਵੇਗਾ।
2. ਅਲੋਚਨਾਤਮਕ ਰੁਚੀਆਂ ਪੈਦਾ ਹੋਣਗੀਆਂ।
3. ਵਿਦਿਆਰਥੀ ਕਿਸੇ ਵੀ ਵਿਸ਼ੇ ਦਾ ਗਹਿਨ ਅਧਿਐਨ ਕਰਨ ਦੇ ਕਾਬਿਲ ਹੋਣਗੇ।
4. ਕੋਈ ਵੀ ਸਾਹਿਤਕ ਰਚਨਾ ਦੇ ਕੇ ਉਸ ਵਿਚਲੇ ਵਿਸ਼ੇ ਨਾਲ ਸੰਬੰਧਿਤ ਪਰਤਾਂ ਉਜਾਗਰ ਕਰਨ ਦਾ ਹੁਨਰ ਵਿਕਸਿਤ ਕੀਤਾ ਜਾਵੇਗਾ।

ਅਮਲੀ ਹੁਨਰ (Practical skill) :

1. ਸਾਹਿਤ ਸਿਰਜਣ ਦੀ ਰੁਚੀ ਪੈਦਾ ਹੋਵੇਗੀ।
2. ਆਪਣੀ ਮਾਂ ਭਾਸ਼ਾ (ਪੰਜਾਬੀ) ਦੇ ਵਿਕਾਸ ਵਿਚ ਅਹਿਮ ਯੋਗਦਾਨ ਪਾਉਣਗੇ।
3. ਵੱਖ ਵੱਖ ਨਾਇਕਾਂ ਦੀਆਂ ਜੀਵਨੀਆਂ ਪੜ੍ਹ ਕੇ ਵਿਦਿਆਰਥੀ ਪ੍ਰੇਰਿਤ ਹੋਣਗੇ।

COURSE NAME : Advanced Financial Accounting

(BCG-203)

CLASS - Bachelor of Commerce

SEMESTER – 2

Objective of the course:

The course objective is to equip the students with the necessary theoretical and practical know how in Financial accounting so that the concept can be used in analyzing business proposal. Moreover, the concepts on basics of partnership, admission of partnership, dissolution of partnership and retirement helps in deciding the form of business organization that an entrepreneur will decide before starting the business. Financial accounting is important mainly because it helps you make decisions towards the maximization of value of the firm . No doubt importance of Advanced Financial Accounting is immeasurable in the business sector.

Course Outcomes

A Knowledge and Understanding:

Students will

- *Know the real value of non cash expense of depreciation and the value of asset.
- *Understand Recording of transactions under single entry system.
- *Familiarize oneself with the partnership form of business organization.

B. Intellectual (Cognitive/ Analytical Skills:

Students will be able to

- Know the functions of provisions and reserves.
- Identify the different types of finance and importance of hire purchase system.
- Describe the significance of partnership form of business organization.
- Know the significance of financial goals

C. Practical Skills

Students will learn to

- Understand the meaning of depreciation.
- Know about provisions and reserves.
- Understand the need for hire purchase system for finance.
- Record transactions under single entry system.

- Describe the basics of partnership deed.
- Spell out the factors influencing partnership decisions.
- Describe the effects of admission and retirement decisions on partnership.
- Analyse the effects of dissolution of firm.
- Understand difference between dissolution of firm and dissolution of partnership.

D. Transferable Skills

Students will be able to

1. Explain the goals and functions of financial accounting.
2. Prepare and present statement of affairs under single entry system.
3. Analyze financial statements and describe the economic health of a company.
4. Explain the benefits of financial forecasting and prepare proforma financial statements.
5. prepare financial accounts for partnership firms.
6. Decide the form and amount of long term financing that best suits a given corporate need, based on historical and projected analysis specifically hire purchase system of finance.
7. Recommend techniques for preparation of provisions and reserves.

COURSE NAME :Commercial Law (BCG-204)

CLASS - Bachelor of Commerce

SEMESTER – IInd

Objective of the course:

The course objective is to equip the students with the necessary understanding of the role of Government in regulating the economic and business activities; Have adequate insights into the concept of law of contract and its various essential elements; Explain the performance, discharge and remedies of breach of contract; Know the principles of Partnership and Sale of Goods and their related provisions; Describe the legal provisions relating to Consumer Protection Act.

Course Content:

This course aims at introducing students to some specific contracts wherein parties, given the circumstances, stand at a peculiar relationship with respect to one another entailing certain specific rights and obligations, for example, the contract of indemnity, guarantee, agency and partnership. The emphasis on these areas is because they play a crucial role in commercial transactions and a strong conceptual foundation in these areas is likely to be invaluable in practice.

Course Outcomes

A Knowledge and Understanding:

Students will

- know the various commercial laws
- understand the various commercial laws
- familiarize oneself with the cases referred in commercial laws.

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- Develop an understanding of the main rules and principles relevant to the law of contract
- Focus on contract formation and enforceability, factors that may render a contract
- Interpret the contractual terms and potential remedies for breach of contract.

C. Practical Skills

Students will learn to

- build ability to write and communicate in a way that showcases expertise.
- practical legal skills in commercial laws

D. Transferable Skills

Students will be able to

1. Demonstrate a comprehensive contextual knowledge of the concepts and principles of commercial laws;
2. Demonstrate an understanding of legal processes relevant to commercial laws;
3. Interpret primary materials relevant to commercial laws and apply the law to commercial problems to determine an arguable outcome;
4. Evaluate legal principles and employ legal techniques to analyse competing considerations and resolve practical problems in the area of commercial laws;
5. Outline basic contract terms that might be used in legal practice;
6. Structure and present a coherent and persuasive legal argument.

COURSE NAME :Business Economics (BCG-205)

CLASS - Bachelor of Commerce SEMESTER – IInd

Objective of the course : This course aim to provide knowledge of Micro Economics and Macro Economics.

Course content : The course will provide a study of Economic Theory related to consumer, producer, Market and National Income and consumption. The course will familiar students with theories, laws and equilibrium of economic relationships of the above concepts.

Course outcomes

Knowledge and understanding:

Students will get the knowledge of Economic concepts and laws, theories and different relationships of economic variables.

2. Intellectual outcomes

Students Will able to evaluate general law and Economic relationship of economic variables

3. Practical skill

Students will be able to test the validity of economic laws to different production and consumption

4. Transferable skills

Students will be able to understand the economic environment of economic variables.

Understand the effect of different policies made by government

Students can test the reliability of different theories related to consumption, production and economy.

COURSE NAME : Functional Management (BCG-206)
CLASS - Bachelor of Commerce SEMESTER – IInd

Objective of the course:

Students would be made to understand the history of management and the different approaches to the study of Management. They would also be exposed to the functions of planning, staffing, organizing, leading and controlling a functional system. Students should also be made to understand the internal & external environment in which an organization functions. The subject is geared toward providing a basic knowledge of the planning function, which involves setting goals and then deciding on how best to achieve them.

Course Outcomes

A Knowledge and Understanding:

Students will

- Explain the purpose of business organisations, and their relationship with the environment
- Identify and evaluate concepts and principles of business organisation and management, including the historical development of management theories and their application to contemporary business.

B. Intellectual (Cognitive/ Analytical Skills:

Students will be able to

- Understand The Nature Of Management;
- Identify And Describe The Functions Of Management;
- Understand The Social Responsibilities Of Business; And
- Appreciate The Interests Of Various Stakeholders In The Business.

C. Practical Skills

Students will learn to

- Understand fundamental skills and techniques in functional management areas of information management, operations and human resource especially in handling conflicts and change.

- Discuss the importance of quality management issues on business and management

D. Transferable Skills

Students will be able to get

- an understanding of organisational behaviour and structure
- analytical and critical thinking
- a creative approach to problem solving
- decision-making
- persuasive written and oral communication
- self-reliance, initiative and the ability to manage time, projects and resources

COURSE NAME : English (Compulsory)

BCG-301

CLASS - Bachelor of Commerce

SEMESTER – IIIrd

Objective of The course: The course aims to introduce a wide range of Literature in English. In its basic sense, the course has the aim to offer the opportunity for students to be able to respond and read cum create poetry with associated genres. It also tells the students about the structure of English language.

Course Outcomes:

- a) **Knowledge and Understanding:** The students will be able to understand different genres of English literature. They will also understand the structure of the grammar through its practical knowledge and its usefulness in our day to day life.
- b) **Intellectual Cognitive /Analytical skills:** Students will be able to enhance their mental ability by learning techniques, symbols and terms which are used in English Literature. It will further develops the critical or analytical thinking of the students, when they practice the exercises of Grammar pertaining to Tenses, voices, Modals etc.
- c) **Practical skills:** The students will develop their writing skills by using exercises based on sentence structure. Students will understand the basic concepts related to spoken English language in an effective way and use the rules of grammar in their daily communication.
- d) **Transferable skills:** After the completion of the course, students can impart their knowledge while pursuing higher studies or doing jobs and help other students in making better communication with others.

COURSE NAME : Punjabi (Compulsory)

(BCG-302)

CLASS - Bachelor of Commerce

SEMESTER – IIIrd

ਪਰਚਾ: ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ

ਕੋਰਸ ਦਾ ਨਾਂ: ਬੀ.ਏ / ਬੀਐੱਸ.ਸੀ / ਬੀ.ਕਾਮ ਸਮੈਸਟਰ: ਤੀਜਾ

ਕੋਰਸ ਦੇ ਉਦੇਸ਼ :

ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸਾਹਿਤ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਪੈਦਾ ਕੀਤੀ ਜਾਵੇਗੀ। ਬੌਧਿਕ ਪੱਧਰ ਤੇ ਵਿਕਾਸ ਕੀਤਾ ਜਾਵੇਗਾ। ਅਲੋਚਨਾਤਮਕ ਰੁਚੀਆਂ ਪੈਦਾ ਕੀਤੀਆਂ ਜਾਣਗੀਆਂ। ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੀ ਮਾਂ ਬੋਲੀ ਵਿਚ ਸੰਚਾਰ ਕਰਨ ਲਈ ਉਤਸ਼ਾਹਿਤ ਕੀਤਾ ਜਾਵੇਗਾ। ਵਿਦਿਆਰਥੀਆਂ ਦੀਆਂ ਵਿਦਿਅਕ, ਬੌਧਿਕ ਅਤੇ ਸਰਬਪੱਖੀ ਪ੍ਰਤਿਭਾਵਾਂ ਨੂੰ ਉਭਾਰਨ ਵੱਲ ਵਿਸ਼ੇਸ਼ ਧਿਆਨ ਦੇਣਾ।

Course Outcomes:

ਕੋਰਸ ਨਾਲ ਹੋਣ ਵਾਲੀਆਂ ਪ੍ਰਾਪਤੀਆਂ ਦੀਆਂ ਸੰਭਾਵਨਾਵਾਂ :

4. ਸਾਹਿਤਕ ਰੁਚੀਆਂ ਪੈਦਾ ਹੋਣਗੀਆਂ।
5. ਸਾਹਿਤ ਸਿਰਜਣ ਦੀ ਰੁਚੀ ਪੈਦਾ ਹੋਵੇਗੀ।
6. ਭਾਸ਼ਾ ਦੀ ਅੰਦਰੂਨੀ ਬਣਤਰ ਸੰਬੰਧੀ ਗਿਆਨ ਪ੍ਰਾਪਤ ਹੋਵੇਗਾ।

ਬੌਧਿਕ ਹੁਨਰ:

5. ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਸੋਚਣ ਸ਼ਕਤੀ ਵਿਚ ਵਾਧਾ ਹੋਵੇਗਾ।
6. ਅਲੋਚਨਾਤਮਕ ਰੁਚੀਆਂ ਪੈਦਾ ਹੋਣਗੀਆਂ।
7. ਵਿਦਿਆਰਥੀ ਕਿਸੇ ਵੀ ਵਿਸ਼ੇ ਦਾ ਗਹਿਨ ਅਧਿਐਨ ਕਰਨ ਦੇ ਕਾਬਿਲ ਹੋਣਗੇ।
8. ਕੋਈ ਵੀ ਸਾਹਿਤਕ ਰਚਨਾ ਦੇ ਕੇ ਉਸ ਵਿਚਲੇ ਵਿਸ਼ੇ ਨਾਲ ਸੰਬੰਧਿਤ ਪਰਤਾਂ ਉਜਾਗਰ ਕਰਨ ਦਾ ਹੁਨਰ ਵਿਕਸਿਤ ਕੀਤਾ ਜਾਵੇਗਾ।

ਅਮਲੀ ਹੁਨਰ:

4. ਵਿਦਿਆਰਥੀਆਂ ਵਿੱਚ ਨਾਟ ਕਲਾ ਅਤੇ ਰੰਗ ਮੰਚ ਪ੍ਰਤੀ ਰੁਚੀ ਪੈਦਾ ਹੋਵੇਗੀ।
5. ਸਾਹਿਤ ਸਿਰਜਣ ਦੀ ਰੁਚੀ ਪੈਦਾ ਹੋਵੇਗੀ।
6. ਆਪਣੀ ਮਾਂ ਭਾਸ਼ਾ (ਪੰਜਾਬੀ) ਦੇ ਵਿਕਾਸ ਵਿਚ ਅਹਿਮ ਯੋਗਦਾਨ ਪਾਉਣਗੇ।

ਵਿਸ਼ੇ ਨੂੰ ਵਿਹਾਰਿਕ ਪੱਧਰ ਤੇ ਵਰਤਣ ਦਾ ਹੁਨਰ:

ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਵਾਰਤਕ ਵਿਚਲੇ ਲੇਖਾਂ ਦਾ ਗਹਿਨ ਅਧਿਐਨ ਕਰਕੇ ਵਿਦਿਆਰਥੀ ਉਸਾਰੂ ਸੋਚ ਅਤੇ ਪਾਰਦਰਸ਼ੀ ਨਜ਼ਰੀਏ ਨਾਲ ਸਮਾਜ ਵਿਚ ਵਿਚਰਣ ਦੇ ਯੋਗ ਹੋਣਗੇ। ਨਾਟ ਕਲਾ ਦੇ ਜ਼ਰੀਏ ਵਿਦਿਆਰਥੀ ਨਿੱਜੀ ਅਤੇ ਸਮਾਜਿਕ ਮਸਲਿਆ ਪ੍ਰਤੀ ਸੁਚੇਤ ਹੋਣਗੇ ਅਤੇ ਸਮਾਜ ਨੂੰ ਵੀ ਜਾਗਰੂਕ ਕਰਨ ਦੇ ਕਾਬਿਲ ਹੋਣਗੇ।

COURSE NAME :Corporate Accounting

(BCG-303)

CLASS - Bachelor of Commerce

SEMESTER – IIIrd

Objective of the course:

The course objective is to equip the students with the necessary theoretical and practical know how in Corporate Accounting. Moreover, the Corporate Accounting helps to know about issue procedure and redemption of shares and debentures, final accounts of companies, accounting of banking and insurance companies, amalgamation and internal reconstruction of companies.

Course Outcomes

A. Knowledge and Understanding:

Students will

- know the various types of Shares and debentures.
- understand the various aspects of Corporate Accounting.
- familiarize oneself with the issues involved in Banking and Insurance Companies accounts.

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- know the various types of Shares and debentures.
- Issue and redemption of Shares and Debentures.
- Preparation of accounts in Banking and Insurance Companies.

C. Practical Skill

Students will learn to :

- Accounting procedure of issue and redemption of shares and debentures.
- Accounting procedure of internal reconstruction.
- Accounting procedure of final accounts of companies.
- Accounting procedure of amalgamation and merger.

D. Transferable Skills

Students will be able to:

- know the various types of Shares and debentures.
- understand the various aspects of Corporate Accounting.
- familiarize oneself with the issues involved in Banking and Insurance Companies accounts.

COURSE NAME : Company Law (BCG-304)
CLASS - Bachelor of Commerce SEMESTER – IIIrd

Objective of the course:

The course objective is to equip the students with the necessary understanding of the role of Government in regulating the economic and business activities; The **objectives** of the Centre and its members are to: Undertake and promote research on **company laws** & attract **students** of the highest caliber to the **Law School's** programs and provide opportunities for their involvement in **company law** research projects. To acquire expert knowledge of the practical and procedural aspects of the Companies Act. Improving the functioning of official liquidators through application of e-governance. Protection of investor and promotion of investor's education awareness for growth of corporate sector in the country.

Course Content:

This is a course on Company Laws with an emphasis on all the acts which are enacted by the Government for the benefit and welfare of the workers working in the industrial sector. The major acts studied to Incorporation of Private Companies, Public Companies, Companies Limited by Guarantee and Unlimited Companies and their Conversions/ Re-conversion/Re-registration , Commencement of Business and New Business; Benefit from a conceptual and practical knowledge base in company law and regulation in India, especially under The Companies Act, 2013. A clear understanding of the fundamentals of company law is critical for anyone who is looking to understand corporate and economic laws and regulations in India.

Course Outcomes

A Knowledge and Understanding:

Students will

- know the emerging issues in company law
- understand the types of companies ,illegal association
- familiarize oneself with the cases referred in company laws.

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- Develop an understanding of the main rules and principles relevant to the nature of company ,formation and its Incorporation
- Focus on MOA,AOA and issue of prospectus and how company meetings arranged n winding up of company.
- Understand the concept of E-governance,Insider trading,credit Rating agencies.

C. Practical Skills

Students will learn to

- build ability to write and communicate in a way that showcases expertise.
- practical legal skills in company laws

D. Transferable Skills

Students will be able to

1. Demonstrate a comprehensive contextual knowledge of the concepts and emerging issues in company law
2. Demonstrate an understanding of legal processes relevant to company laws;
3. Interpret primary materials relevant to company laws and apply the law to company problems to determine an arguable outcome;
4. Evaluate legal principles and employ legal techniques to analyse competing considerations and resolve practical problems in the area of company laws;
5. Outline basic terms that might be used in legal practice; like Demat of accounts.
6. Structure and present a coherent and persuasive legal argument.

COURSE NAME :Financial management

(BCG-305)

CLASS - Bachelor of Commerce

SEMESTER – IIIrd

Objective of the course

The basic objective of study of Financial Management is to make the student aware about importance of Finance and its Management. The knowledge of Financial Management is very important in practical fields such as to the investors, bankers, creditors etc. It creates awareness amongst students not only raising the finance but also its proper utilization in the best possible way.

Course Outcomes

A Knowledge and Understanding:

Students will be able to understand

- The various concepts of Financial Management.
- Concepts of Sources of Finance, Working Capital, Capital Structure, Capital Budgeting decisions.

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to understand the ins and outs relating to raising finance from different sources and its proper utilization.

C. Practical skills :

- The subject will prepare the students to understand various dimensions of finance & its management.

D. Transferable Skills :

Students will get the ability to manage finance in different situations so as to maximize wealth.

COURSE NAME : International Business

(BCG-306)

CLASS - Bachelor of Commerce

SEMESTER – IIIrd

Objective of the course:

The course objective is to introduce students to impact of Globalization and complexities of International Business. The global trading environment and recent trends in foreign trade are highlighted.

Course Outcomes

A Knowledge and Understanding:

Students will

- Be able to international financial system and institutions.
- Understand the various factors influencing International Business Environment.
- Know about the models and theories of International trade.

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- Recognise the foreign exchange markets and risk management.
- Analyse the Foreign Investments: its types and flows.
- To understand the forms of regional groupings.

C. Practical Skills

Students will learn to

- Appraise Special Economic Zones.
- Determine the relevance of theories of International Trade.
- To study the measures for promoting foreign investments in India.

D. Transferable Skills

Students will be able to

1. Observe and interpret national and foreign business environment.
2. Develop the ability to apply the knowledge in practical situations.

COURSE NAME: Business Environment (BCG-307)
CLASS - Bachelor of Commerce SEMESTER – IIIrd

Objective of the course:

The course objective is to equip the students with the necessary theoretical and practical know how in Business Environment so that the concept can be used in analysing business proposal. Moreover, the concepts on Annual Budget, LPG, Fiscal policies and Monetary Polices analysis can be used in judging whether to accept or reject the proposal. Business Environment is important mainly because it helps you make decisions towards increasing the effect of various business environments on the business. No doubt importance of Business Environment is immeasurable in the business sector.

Course Outcomes

A Knowledge and Understanding:

Students will

- Understand about different types of Business Environment.
- Techniques of analyzing business.
- Annual budgets in India.

B. Intellectual (Coginitive/ Analytical Skills):

Students will be able to

- Create plans for the business.
- Find out loopholes in Corporate Governance.
- Cope up with various CSR requirements set by govt.

C. Practical Skills

Students will learn to

- Understand the meaning of Business Environment.
- Know about techniques of business analysis.
- Understand the need for Economic Reforms.
- Point out the significance of business analysis.
- Describe the environment analyzing process
- Spell out the factors influencing business decisions
- Describe the kinds of business environments.
- Analyze the combined effects of internal and external environments.
- Understand Fiscal Policy and Monetary Policy.

D. Transferable Skills

Students will be able to

1. Explain the goals and functions of Business Environment.
2. Prepare and present Annual budget..
3. Analyze different environments and describe the economic health of a company.
4. Explain the benefits of environment forecasting .
5. Explain internal and external environment.
6. Decide the effect of micro and macro factors effecting the business.
7. Recommend techniques for managing business environment effectively.

COURSE NAME : English (Compulsory)

BCG-401

CLASS - Bachelor of Commerce

SEMESTER – IVth

Objective of The course: The course aims to introduce a wide range of Literature in English. In its basic sense, the course has the aim to offer the opportunity for students to be able to respond and read cum create poetry with associated genres. It also tells the students about the structure of English language.

Course Outcomes:

- a) **Knowledge and Understanding:** The students will be able to understand different genres of English literature. They will also understand the structure of the grammar through its practical knowledge and its usefulness in our day to day life.
- b) **Intellectual Cognitive /Analytical skills:** Students will be able to enhance their mental ability by learning techniques, symbols and terms which are used in English Literature. It

will further develops the critical or analytical thinking of the students, when they practice the exercises of Grammar pertaining to Tenses, voices, Modals etc.

- c) **Practical skills:** The students will develop their writing skills by using exercises based on sentence structure. Students will understand the basic concepts related to spoken English language in an effective way and use the rules of grammar in their daily communication.
- d) **Transferable skills:** After the completion of the course, students can impart their knowledge while pursuing higher studies or doing jobs and help other students in making better communication with others.

COURSE NAME : Punjabi (Compulsory) (BCG-402)
CLASS - Bachelor of Commerce SEMESTER – IVth

ਪਰਚਾ: ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ

ਕੋਰਸ ਦਾ ਨਾਂ: ਬੀ.ਏ / ਬੀਐੱਸ.ਸੀ / ਬੀ.ਕਾਮ/ਬੀ.ਬੀ.ਏ. ਸਮੇਸਟਰ: ਚੌਥਾ

ਕੋਰਸ ਦੇ ਉਦੇਸ਼ :

ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸਾਹਿਤ ਪੜ੍ਹਣ ਦੀ ਰੁਚੀ ਪੈਦਾ ਕੀਤੀ ਜਾਵੇਗੀ। ਬੌਧਿਕ ਪੱਧਰ ਤੇ ਵਿਕਾਸ ਕੀਤਾ ਜਾਵੇਗਾ। ਅਲੋਚਨਾਤਮਕ ਰੁਚੀਆਂ ਪੈਦਾ ਕੀਤੀਆਂ ਜਾਣਗੀਆਂ। ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੀ ਮਾਂ ਬੋਲੀ ਵਿਚ ਸੰਚਾਰ ਕਰਨ ਲਈ ਉਤਸ਼ਾਹਿਤ ਕੀਤਾ ਜਾਵੇਗਾ। ਵਿਦਿਆਰਥੀਆਂ ਦੀਆਂ ਵਿਦਿਅਕ, ਬੌਧਿਕ ਅਤੇ ਸਰਬਪੱਖੀ ਪ੍ਰਤਿਭਾਵਾਂ ਨੂੰ ਉਭਾਰਨ ਵੱਲ ਵਿਸ਼ੇਸ਼ ਧਿਆਨ ਦੇਣਾ।

Course Outcomes:

ਕੋਰਸ ਨਾਲ ਹੋਣ ਵਾਲੀਆਂ ਪ੍ਰਾਪਤੀਆਂ ਦੀਆਂ ਸੰਭਾਵਨਾਵਾਂ :

7. ਸਾਹਿਤਕ ਰੁਚੀਆਂ ਪੈਦਾ ਹੋਣਗੀਆਂ।
8. ਸਾਹਿਤ ਸਿਰਜਣ ਦੀ ਰੁਚੀ ਪੈਦਾ ਹੋਵੇਗੀ।
9. ਭਾਸ਼ਾ ਦੀ ਅੰਦਰੂਨੀ ਬਣਤਰ ਸੰਬੰਧੀ ਗਿਆਨ ਪ੍ਰਾਪਤ ਹੋਵੇਗਾ।

ਬੌਧਿਕ ਹੁਨਰ:

9. ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਸੋਚਣ ਸ਼ਕਤੀ ਵਿਚ ਵਾਧਾ ਹੋਵੇਗਾ।
10. ਅਲੋਚਨਾਤਮਕ ਰੁਚੀਆਂ ਪੈਦਾ ਹੋਣਗੀਆਂ।
11. ਵਿਦਿਆਰਥੀ ਕਿਸੇ ਵੀ ਵਿਸ਼ੇ ਦਾ ਗਹਿਨ ਅਧਿਐਨ ਕਰਨ ਦੇ ਕਾਬਿਲ ਹੋਣਗੇ।
12. ਕੋਈ ਵੀ ਸਾਹਿਤਕ ਰਚਨਾ ਦੇ ਕੇ ਉਸ ਵਿਚਲੇ ਵਿਸ਼ੇ ਨਾਲ ਸੰਬੰਧਿਤ ਪਰਤਾਂ ਉਜਾਗਰ ਕਰਨ ਦਾ ਹੁਨਰ ਵਿਕਸਿਤ ਕੀਤਾ ਜਾਵੇਗਾ।

ਅਮਲੀ ਹੁਨਰ:

7. ਵਿਦਿਆਰਥੀਆਂ ਵਿੱਚ ਨਾਟ ਕਲਾ ਅਤੇ ਰੰਗ ਮੰਚ ਅਤੇ ਸਵੈਜੀਵਣੀ ਪ੍ਰਤੀ ਰੁਚੀ ਪੈਦਾ ਹੋਵੇਗੀ।
8. ਸਾਹਿਤ ਸਿਰਜਣ ਦੀ ਰੁਚੀ ਪੈਦਾ ਹੋਵੇਗੀ।
9. ਆਪਣੀ ਮਾਂ ਭਾਸ਼ਾ (ਪੰਜਾਬੀ) ਦੇ ਵਿਕਾਸ ਵਿਚ ਅਹਿਮ ਯੋਗਦਾਨ ਪਾਉਣਗੇ।

ਵਿਸ਼ੇ ਨੂੰ ਵਿਹਾਰਿਕ ਪੱਧਰ ਤੇ ਵਰਤਣ ਦਾ ਹੁਨਰ:

ਪੰਜਾਬੀ ਸਵੈਜੀਵਣੀ ਦਾ ਗਹਿਨ ਅਧਿਐਨ ਕਰਕੇ ਵਿਦਿਆਰਥੀ ਉਸਾਰੂ ਸੋਚ ਅਤੇ ਪਾਰਦਰਸ਼ੀ ਨਜ਼ਰੀਏ ਨਾਲ ਸਮਾਜ ਵਿਚ ਵਿਚਰਣ ਦੇ ਯੋਗ ਹੋਣਗੇ। ਨਾਟ ਕਲਾ ਦੇ ਜ਼ਰੀਏ ਵਿਦਿਆਰਥੀ ਨਿੱਜੀ ਅਤੇ ਸਮਾਜਿਕ ਮਸਲਿਆ ਪ੍ਰਤੀ ਸੁਚੇਤ ਹੋਣਗੇ ਅਤੇ ਸਮਾਜ ਨੂੰ ਵੀ ਜਾਗਰੂਕ ਕਰਨ ਦੇ ਕਾਬਿਲ ਹੋਣਗੇ।

COURSE NAME : Goods And Service Tax (BCG-403)
CLASS - Bachelor of Commerce SEMESTER – IVth

Objective of the course:

Goods & Services Tax (GST) is a comprehensive destination based indirect tax levied on goods as well as services at the national level. Its main objective is to consolidate multiple indirect taxes levies into a single tax thus subsuming number of indirect tax levies, overcoming the limitations of previous indirect tax structure, and creating efficiencies in tax administration. The essence of GST is in removing the cascading effects i.e., tax on tax of both Central and State taxes by allowing setting-off of taxes throughout the value chain, right from the original producer and service provider's level up to the consumer level. The government is trying very hard to implement GST successfully for the benefit of more than a billion people.

The course objective is to equip the students with the necessary theoretical and practical know how in goods and service tax .the indented objective of GST is to replace a lot of other indirect taxes like VAT, Service tax, luxury tax etc. Ensuring that the cascading effect of tax on tax will be eliminated fundamental clarity on the concepts, ideas and rules involved in indirect taxes.

Course Outcomes

A. Knowledge and Understanding:

Students will

- Know the various taxes included in GST
- Understand the concept of GST
- Registration procedure
- Familiar with how to calculate and pay taxes.
- Understand how to avail input tax credit;
- Reverse charged

B. Intellectual (Cognitive/ Analytical Skills:

Students will be able to

- Know the taxes subsumed in GST
- How to claim Input Tax credit
- How to registered under GST
- Identify the different sections, sub-sections of GST
- Describe the various concepts, idea, and rules of GST
- Know the significance of GST

C. Practical Skills

Students will learn to

- Understand the meaning of Goods and services tax
- Know about GST council
- Understand the Constitutional aspects
- Understand Registration procedure
- Claiming input tax credit
- Point out the significance of Input tax credit
- Describe the Exemptions from GST
- Describe the various returns to be filled by assesses
- Computation of GST liability and payment, TDS, TCS and Reverse charge

D. Transferable Skills

Students will be able to

1. Explain the goals and functions of Goods and service tax.
2. How to register under GST.
3. Analyze the exemptions from GST
4. How to claim Input Tax credit
5. Explain the benefits of GST
6. Calculate and explain CPIN, TDS, TCS and Reverse charge.
7. How to various returns to be filled under GST.

COURSE NAME : Industrial Laws
CLASS - Bachelor of Commerce

(BCG-404)
SEMESTER – IVth

Objective of the course:

The course objective is to equip the students with the necessary theoretical and practical know how in Industrial Laws so that the students become aware that these laws are enacted by the Government to provide social and economic justice to workers in the industry. Generally these laws provide guidelines to the employers/industrialists in dealing with the matters of wages, wage incentives, facilities of workers and working conditions of labour. These objectives are sought to be achieved through enactment and implementation of various acts which regulate the terms and conditions of service and employment of labour.

Course Outcomes

A. Knowledge and Understanding:

Students will

- know the various acts under Industrial Laws
- understand the benefits of these acts

B. Intellectual (Cognitive/ Analytical) Skills:

Students will be able to

- Know the applicability of all acts
- Identify the uses of these acts for the workers
- Know the significance of different acts

C. Practical Skills

Students will learn to

- Understand the different provisions of factories act 1948
- Learn about the working hours of adults and young persons in the factories
- Understand the rights and duties of authorities under the Industrial Disputes Act
- Learn the need for establishing Trade Unions
- Study the provisions relating to contribution and benefits of employes under Employees State Insurance Act
- Learn about the provisions regarding compensation of workmen

D. Transferable Skills

Students will be able to

- Explain the need and importance of Industrial Laws
- Explain the provisions of factories act relating to health, safety and welfare of workers
- Explain the various authorities under Industrial Disputes Act 1948
- Clarify the rights and liabilities of Registered Trade Unions
- Explain the functions of Employees State Insurance Corporation

(BCG -405)

COURSE NAME : Principles and Practices of Banking and insurance

CLASS - Bachelor of Commerce

SEMESTER – IVth

Objective of the course:

The course objective is to equip the students with the necessary theoretical and practical know how in Banking and Insurance so that the concept can be used in analysing business proposal. Moreover, the concepts on Mutual Funds, risk analysis and sensitivity analysis can be used in judging whether to accept or reject the investment . Insurance is important mainly because it helps you to insure the business from unpredictable losses.

No doubt importance of Banking and Insurance t is immeasurable in the business sector.

Course Outcomes

A Knowledge and Understanding:

Students will

- know the various functions of banks
- understand the management of deposits
- familiarize oneself with the concepts of mutual funds
- To know about E-banking

B. Intellectual (Cognitive/ Analytical Skills:

Students will be able to

- Know the functions of banks

- Identify the different aspects of deposits
- Describe the central bank and its functions
- Know the significance Insurance

C. Practical Skills

Students will learn to

- Understand the meaning of Banking
- Know about functions of Banking
- Understand the need for insurance
- Point out the significance of banking
- Describe the merchant banking
- Spell out the factors influencing mutual funds
- Describe the asset and liability management
- Analyse the relevance of insurance
- Understand Financial Inclusion

D. Transferable Skills

Students will be able to

1. Explain the goals and functions Banking sector
2. To know about electronic transfer of funds
3. Analyze need of insurance in economic health of a company.
4. Explain the benefits of financial Inclusion.

COURSE NAME : Cost Accounting

(BCG-406)

CLASS - Bachelor of Commerce

SEMESTER – IVth

Objective of the course:

The course objective is to equip the students with the necessary theoretical and practical know how in Cost Accounting the concept can be used in analyzing business total cost. Moreover, the concepts on Budgetary control techniques, Marginal costing and Standard costing can be used to control and compare cost of different products. Cost Accounting is important mainly because it helps you make decisions towards the maximization of per unit cost of the firm. No doubt importance of Cost accounting is immeasurable in the business sector.

Course Outcomes

A Knowledge and Understanding:

Students will

- know the various types of Costs.
- understand the various methods of cost.
- familiarize oneself with the techniques used in Cost accounting

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- Know the functions of Cost.
- Identify the different types of Cost.
- Describe the relationship between Cost with other allied disciplines
- Know the significance of different types of Costs.

C. Practical Skill

Students will learn to :

- Understand the meaning of Total cost and Per unit cost.
- Know about Cost Sheet.
- Understand the need for Absorption costing.
- Point out the significance of Unit costing.
- Describe the budgetary control process.
- Spell out the factors influencing different costs.
- Describe the kinds of Cost control.
- Analyze the combined effects of Job and Batch control.
- Understand Marginal Costing and Break Even Analysis.

D. Transferable Skills

Students will be able to:

1. Explain the functions of Cost Accounting.
2. Prepare and present Cost Sheet

3. Analyze Cost statements and describe the economic health of a company.
4. Explain the benefits of Cost control and prepare Cost statements.
5. Calculate and explain different Overheads.
6. Decide the form and amount of short term financing that best suits a given corporate need, based on historical and projected analysis.
7. Recommend techniques of Cost control.

COURSE NAME : English (Compulsory)
CLASS - Bachelor of Commerce

BCG-501
SEMESTER – Vth

Objective of the course:

- As the concluding level program in the subject of English for students at the graduation levels, the course is aimed at preparing students in the target language for an optimum and skilful use in their further studies
- The course also takes into objective the establishment of a close proximity of students with English literature and helping them appreciate various facets of literary genres with special deliberations on poetry

Course Outcomes:

- A. **Knowledge and Understanding:** Comprehending and appreciating literature in the pure textual form subsequently ensuring an acquaintance with English drama and its various devices
- B. **Intellectual Cognitive /Analytical skills:** Learning numerous literary techniques as put forth through the curriculum and also developing general awareness on contemporary issues in target language
- C. **Practical skills :** Enhancing writing skills through skill-based questions on the same and gaining knowledge of technical writings such as technical, newspaper and finding reports along with other official documentations
- D. **Transferable skills:** Developing professional writing skills through resume building tasks and other professional write-ups

COURSE NAME : Punjabi (Compulsory)

(BCG-502)

CLASS - Bachelor of Commerce

SEMESTER – Vth

ਕੋਰਸ ਦਾ ਨਾਂ – ਲਾਜਮੀ ਪੰਜਾਬੀ

ਕਲਾਸ – ਬੀ.ਏ / ਬੀਐੱਸ.ਸੀ / ਬੀ.ਕਾਮ/ਬੀ.ਬੀ.ਏ. ਸਮੈਸਟਰ –ਪੰਜਵਾਂ

ਕੋਰਸ ਦੇ ਉਦੇਸ਼ :-

ਵਿਦਿਆਰਥੀਆਂ ਦੀਆਂ ਵਿੱਦਿਅਕ, ਬੌਧਿਕ ਅਤੇ ਸਰਵਪੱਖੀ ਪ੍ਰਿਭਾਵਾਂ ਨੂੰ ਉਭਾਰਨ ਅਤੇ ਉਘਾੜਨ ਵੱਲ ਵਿਸ਼ੇਸ਼ ਧਿਆਨ ਦੇਣਾ। ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਵਿਦਿਆ ਦਾ ਮਕਸਦ ਸਮਝਾਉਣਾ। ਚੰਗੇ ਇਨਸਾਨ ਬਣਨ ਲਈ ਪ੍ਰੇਰਨਾ ਅਤੇ ਸਮਾਜਿਕ ਜ਼ਿੰਮੇਵਾਰੀਆਂ ਦੇ ਅਨੁਕੂਲ ਬਣਾਉਣਾ ਤੇ ਉੱਤਮ ਸਾਹਿਤਕ ਕਿਰਤਾਂ ਪੜ੍ਹਨ ਲਈ ਪ੍ਰੇਰਨਾ ਦੇਣਾ ਤਾਂ ਕਿ ਉਹ ਚੰਗੀ ਜੀਵਨ ਜਾਂਚ ਸਿੱਖ ਸਕਣ।

(ੳ) ਕੋਰਸ ਨਾਲ ਹੋਣ ਵਾਲੀਆਂ ਪ੍ਰਾਪਤੀਆਂ ਦੀਆਂ ਸੰਭਾਵਨਾਵਾਂ :-

- ਵਿਦਿਆਰਥੀ ਸਾਹਿਤ ਦੀਆਂ ਵੱਖ – ਵੱਖ ਵਿਧਾਵਾਂ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।
- ਵਿਦਿਆਰਥੀ ਸਾਹਿਤ ਲਿਖਣ ਵੱਲ ਆਕਰਸ਼ਿਤ ਹੋਣਗੇ।
- ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਵਿਆਕਰਨਿਕ ਨੇਮ ਵਿਧਾਨ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।

(ਅ) ਬੌਧਿਕ ਹੁਨਰ :-

- ਸਾਹਿਤ ਸਮਾਜ ਦਾ ਦਰਪਣ ਹੈ। ਸਾਹਿਤ ਨੂੰ ਪੜ੍ਹਨ ਨਾਲ ਉਨ੍ਹਾਂ ਦਾ ਸਮਾਜ ਪ੍ਰਤੀ ਚੰਗਾ ਨਜ਼ਰੀਆਂ ਬਣੇਗਾ।
- ਸਾਹਿਤ ਜਿੱਥੇ ਉਨ੍ਹਾਂ ਨੂੰ ਰੋਜਗਾਰ ਦੇ ਵਸੀਲੇ ਪ੍ਰਾਪਤ ਕਰਵਾਏਗਾ ਉੱਥੇ ਉਹ ਚੰਗੇ ਪ੍ਰਾਣੀ ਵਜੋਂ ਹੋਂਦ ਗ੍ਰਹਿਣ ਕਰਨਗੇ।
- ਸਾਹਿਤ ਪੜ੍ਹਨ ਨਾਲ ਉਨ੍ਹਾਂ ਦੀ ਆਪਣੀ ਸੋਚ ਬਦਲੇਗੀ ਜਿਸ ਨਾਲ ਉਹ ਸਮਾਜ ਨੂੰ ਚੰਗੀ ਸੋਚ ਦੇਣਗੇ।

(ੲ) ਅਮਲੀ ਹੁਨਰ :-

- ਹਫ਼ਤੇ ਦੇ ਛੇ ਦਿਨ ਲੈਕਚਰ।
- ਸਮੇਂ – ਸਮੇਂ ਵਿਦਿਆਰਥੀਆਂ ਤੋਂ ਮੌਖਿਕ ਅਤੇ ਲਿਖਿਤ ਟੈਸਟ ਲੈਣੇ।
- ਵਿਦਿਆਰਥੀਆਂ ਵਿੱਚ ਆਤਮ ਵਿਸ਼ਵਾਸ ਪੈਦਾ ਕਰਨ ਲਈ ਡੀਬੇਟ ਅਤੇ ਕੋਈ ਇੱਕ ਵਿਸ਼ਾ ਦੇ ਕੇ ਉਸ ਉਪਰ ਵਿਚਾਰ –ਵਿਟਾਂਦਰਾ ਕਰਨ ਲਈ ਕਹਿਣਾ।
- ਪਾਠਕ੍ਰਮ ਨਾਲ ਸੰਬੰਧਿਤ ਵਿਸ਼ਿਆਂ ਉਪਰ ਲਿਖਤੀ ਰੂਪ ਵਿੱਚ ਵਿਦਿਆਰਥੀਆਂ ਦੇ ਵਿਚਾਰ ਪੇਸ਼ ਕਰਾਉਣੇ ਅਤੇ ਵਿਚਾਰ ਚਰਚਾ ਕਰਾਉਣੀ।

- ਸਮੇਂ-ਸਮੇਂ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਲਾਇਬਰੇਰੀ ਲਿਜਾਣਾ ਤਾਂ ਜੋ ਉਹਨਾਂ ਅੰਦਰ ਪੁਸਤਕਾਂ ਪੜ੍ਹਨ ਦੀ ਜਗਿਆਸਾ ਪੈਦਾ ਹੋਵੇ।

(ਸ) ਵਿਸ਼ੇ ਨੂੰ ਵਿਹਾਰਕ ਪਧੌਰ ਤੇ ਵਰਤਣ ਦਾ ਹੁਨਰ:-

- ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸਿਰਜਨਾਤਮਕ ਯੋਗਤਾਵਾਂ ਪਰਿਪੱਕ ਹੋਣਗੀਆਂ।
- ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸੰਚਾਰ ਕਰਨ ਦਾ ਹੁਨਰ ਪਰਿਪੱਕ ਹੋਵੇਗਾ।
- ਕਿਸੇ ਵੀ ਵਿਸ਼ੇ ਤੇ ਤੁਲਨਾਤਮਕ ਅਧਿਐਨ ਉਸਾਰਨ ਦੇ ਕਾਬਲ ਹੋਣਗੇ।
- ਭਾਸ਼ਾ ਨੂੰ ਪ੍ਰਭਾਵਸ਼ਾਲੀ ਢੰਗ ਨਾਲ ਵਰਤਣ ਦੇ ਯੋਗ ਹੋਣਗੇ।

COURSE NAME : Management Accounting (BCG-503)
CLASS - Bachelor of Commerce SEMESTER – Vth

Objectives of the Course: This course is designed to provide students information regarding the concept of management accounting and its importance in present scenario. Management accounting is a management techniques in which various tools are used to assess the position of the concern and to take decisions for future. Due to Liberalization, Privatization and Globalization (LPG), investors can invest both in national and international markets also. So main objective of this course is to provide students basic knowledge of various issues involved in management accounting.

Course Content:

This is an introductory course in management accounting. It comprises of various topics such as Nature and scope of management accounting, analysis and interpretation of financial statements, fund flow statement, cash flow statement, managerial decisions .. Besides, this course also covers concept significance and responsibility centres and activity based accounting. Transfer pricing is also part of this curriculum.

Learning Outcomes:

- **Knowledge and understanding**

Students will

- Know the importance and functions of management accounting.
- Understand the various techniques of management accounting.
- Learn fund flow statement and its practice.
- Get information regarding role of Cash flow statement.
- Realize the benefits of Ratio Analysis.
- Learn about managerial decisions.
- Acquire knowledge about Responsibility accounting.

- **Intellectual (Cognitive/Analytical Skills):**

Students will be able to

- To get in-depth knowledge of different ratios and its interpretation.
- To find out role of fund flow statement in decisions.
- Understand role and functions of cash flow statement.
- Differentiate between cash flow statement and fund flow statement.
- Conceptual knowledge of activity based accounting.

- **Practical Skills**

Students will be able to

- Calculate different ratios from financial statements.
- Preparation of cash flow and fund flow statement..
- Calculate CVP analysis.

D. Transferable Skills

Students will be able to

- Understand the procedure of calculating and interpretation of financial ratios.
- Access the information regarding responsibility accounting..
- Get practical knowledge regarding transfer pricing.

COURSE NAME :Direct Tax Law

(BCG-504)

CLASS - Bachelor of Commerce

SEMESTER – Vth

Objectives of the Course:The course objective is to equip the student with the necessary understanding of the role of income tax department in regulating the income tax returns.The objective of the study is to obtain the opinion and perception of the taxpayers about the influence of e-filing in their tax compliance patterns. Identifying personal characteristics of taxpayers. Establishing and examine the taxpayers' level of knowledge of about e-filing. Determining constraints that lead to taxpayers' non-compliance.

Course content:

Income tax courses have been designed for developing employability skills required for the students who are looking for good job in their field like:- Accounting, Finance, Taxation, E-accounting, Direct Taxes like Income Tax and e-filing etc. Learn how to e-file income tax return online in India. As per section 139(1) of the Income Tax Act, 1961 in the country, individuals whose total income during the previous year exceeds the maximum amount not chargeable to tax, should file their income tax returns (ITR). In this course we help student to learn how to file income tax.

Course Outcomes

A Knowledge and Understanding:

Students will

- know the Steps involved in computation of tax
- know the meaning and scope of direct tax
- Receive knowledge relating to various heads for computing tax
- Know how to compute tax liability after deductions

B. Intellectual (Cognitive/ Analytical Skills):

- Understand the Nature Of income tax
- Understand the process of computing tax liability
- Develop and understanding of the main rules and regulations of income tax .
- Compute residential status of individual

C. Practical Skills

Students will learn to

- How to compute total income of individual.
- build ability to apply and communicate in a way that showcases expertise.
- have strong tax awareness plus the essential skills to file income tax return.
- Awareness relating to exemptions and deductions

D. Transferable Skills

Students will be able to

- understanding of filing of returns
- analytical and critical thinking
- a creative approach to problem solving related to tax
- decision-making
- persuasive written and oral communication

COURSE NAME : Auditing (BCG-505)

CLASS - Bachelor of Commerce SEMESTER – Vth

Objective of the course:

The course objective is to equip the students with the necessary theoretical and practical know how in how auditing helps us to prepare the Balance sheet and Profit & Loss A/c as per the statutory requirements which represents a true & fair view of the state of affairs of the company on a particular date.

Course Outcomes

A Knowledge and Understanding:

Students will

- Understand the various types of Auditing.
- Learn the benefits of Audited records.

B. Intellectual (Cognitive/ Analytical Skills:

Students will be able to

- Know the applicability of Auditing
- Identify the uses of Audit reports
- Know the techniques used for Auditing.

C. Practical Skills

Students will learn to

- Understand the ways to do audit
- Learn about optimality
- Learn the need for statutory reports
- Understand how to audit the financial statements.

D. Transferable Skills

Students will be able to

1. Explain the need and importance of auditing
2. Explain why audit is compulsory
3. Explain about how to prepare reports
4. Clarify how audit is unbiased

COURSE NAME : Contemporary Accounting (BCG-511)
CLASS - Bachelor of Commerce SEMESTER – Vth

Objectives of the Course

This Course aims at acquainting students with emergence of contemporary issues in accounting. Accounting is an ancient art as old as money itself; however the role of accounting has been changing with the economic and social developments. Over a period of time new dimensions have been added to the discipline of accounting. Accounting is now regarded as a service activity, a descriptive, analytical discipline and an information system. Contemporary issues in accounting being a new subject, the available literature on it is expectedly so far scanty and that too scattered over many articles, publications and volumes, therefore it also aims at acquainting students with the various aspects of contemporary accounting.

Course Outcomes

A Knowledge and Understanding:

Students will

- understand various issues in contemporary accounting;
- understand the influence of other disciplines on accounting;
- identify and evaluate concepts and principles of accounting standards, including the historical development of accounting theories and their application to contemporary business.

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- understand the Nature of Accounting Theory;
- identify and Describe the Human Resource Accounting;
- identify and Describe the Price Level Accounting; and
- understand the Social Responsibilities Of Business.

C. Practical Skills

Students will learn to

- understand fundamental skills and techniques to be used in human resource cost and valuation accounting;
- discuss the importance, methods and utility of Inflation Accounting;
- develop the ability to present published accounts using recent trends; and
- know the art of preparation and disclosure of Value Added Statements and Economic Value Added.

D. Transferable Skills

Students will be able to get

- An understanding of contemporary issues in accounting.
- analytical and critical thinking
- a creative approach to problem solving
- decision-making
- persuasive written and oral communication
- self-reliance, initiative and the ability to manage time, projects and resources

COURSE NAME : Financial market Operation (BCG-512)
CLASS - Bachelor of Commerce SEMESTER – Vth

Objective of the course:

The course objective is to equip the students with the necessary theoretical and practical know how in financial market so that the concept can be used in analysing investment proposal. Moreover, the concepts of financial market, money market ,capital market analysis helps in judging the fruitful investment proposal which will give high returns to business's investment and whether to accept or reject the proposal. Financial Market Operations is important mainly because it helps you make decisions towards increasing the effect of financial market on the business returns. No doubt importance of Financial Environment is immeasurable in the business sector.

Course Outcomes

A Knowledge and Understanding:

Students will

- *Understand about different types of Financial Market.
- *Techniques of analyzing business.
- *Financial Market in India.

B. Intellectual (Coginitive/ Analytical Skills):

Students will be able to

- *Create plans for investment.
- *Find out loopholes in investment decisions.
- *Cope up with various return requirements aimed by business.

C. Practical Skills

Students will learn to

- Understand the meaning of Financial Environment.
- Know about techniques of business analysis.
- Understand the need for Economic Returns.
- Point out the significance of business investment.

- Describe the Financial Market analyzing process
- Spell out the factors influencing investment decisions
- Describe the kinds of investment proposals.
- Analyze the combined effects of money and capital market.
- Understand Monetary Policy.

D. Transferable Skills

Students will be able to

1. Explain the goals and functions of Financial Environment.
2. Prepare and present portfolio for investment..
3. Analyze different environments and describe the economic health of a country.
4. Explain the benefits of environment forecasting .
5. Explain capital and money market.
6. Decide the effect of micro and macro factors effecting the business.
7. Recommend techniques for managing business investmentseffectively.

COURSE NAME : Banking services Management (BCG-521)

CLASS - Bachelor of Commerce SEMESTER – Vth

Objective of the course:

The main objective of this paper is to make the students acquainted with various aspects of banking services. It familiarizes them with tangible and intangible banking services, deficiency in services, ways to improve services, different types of loans and advances, e-banking services and banking sector reforms. The motive is to enrich the students with knowledge of different banking services.

Course Outcomes

A Knowledge and Understanding:

Students will

- get knowledge about different tangible and intangible banking services
- know about various types of loans and advances
- understand e-banking services

B. Intellectual (Cognitive/ Analytical) Skills:

Students will be able to

- understand Banking Regulation Act, 1949
- familiarize with Negotiable Instrument Act, 1881
- get insight into new trends in banking services
- judge challenges in banking services

C. Practical Skills

Students will learn

- to become efficient bank managers
- to handle different financial matters efficiently like arranging loans, doing internet banking etc.

D. Transferable Skills

Students will get knowledge about

- hire purchase advances
- advances to small borrowers
- relationship between banker and customer
- SERVQUAL- a measure of service quality
- Phone banking and mobile banking
- ATMs, debit cards and credit cards

COURSE NAME: Insurance services Management (BCG-522)

CLASS - Bachelor of Commerce

SEMESTER – Vth

Objective of the course:

The objective of insurance is to financially guard against unpredictable life occurrences. In short, when one buy an insurance policy, one can make monthly payments, called premiums, to purchase protection from monetary repercussions related to things like accidents, illness or even death. The amount of premiums is based on your coverage needs, personal history, and in some cases ,one's age, health and even one's lives. One can purchase insurance for just about anything, though the most common types of insurance like life insurance, car insurance, homeowner's insurance, Disability insurance, liability insurance.

Course Outcomes

A Knowledge and Understanding:

Students will

- know the various types of insurance
- understand the role and importance of insurance
- familiarize oneself with insurance regulations.

B. Intellectual (Cognitive/ Analytical Skills:

Students will be able

- To promote insurance education within the country with a view to increasing insurance awareness and enhance the public image of the industry.
- To promote the development of insurance services within the country.
- To create and maintain a closer co-operation between members for the benefit of the insurance industry and the nation as a whole.
- To provide a forum under which mutual problems of the industry can be discussed and firm resolutions taken.

C. Practical Skills

Students will learn to

- Understand the meaning of Insurance Organization and Management
- Know about Role of Insurance Intermediaries in Emerging Markets
- Understand Underwriting and Claims
- Analyse the Pricing of Insurance Products

D. Transferable Skills

Students will be able to

1. Explain the Organisation forms in Life and Health insurance.
2. Explain the Agency Regulation ,Prerequisites, Training procedures for becoming an agent,Remuneration and other benefits,Agency commission structures, Functions of an agent.
3. Computation of premium and Bonuses
- 4 Impact of Legislation and Competition on Pricing ,Taxation and Policies , Market related policies.
5. Factors having impact on the demand for insurance.

COURSE NAME : English (Compulsory)

BCG-601

CLASS - Bachelor of Commerce

SEMESTER – VIth

Objective of the course:

As the concluding level program in the subject of English for students at the graduation levels, the course is aimed at preparing students in the target language for an optimum and skilful use in their further studies.

Course Outcomes:

1. Comprehending and appreciating literature in the pure textual form
2. Ensuring an acquaintance with English drama and its various devices
3. Learning numerous literary techniques as put forth through the curriculum
4. Enhancing writing skills through skill-based questions on the same
5. Developing general awareness on current issues in target language
6. Reviewing the language acquisition over the previous semesters and upgrading the areas requiring attention in terms of language proficiency

COURSE NAME : Punjabi (Compulsory)

(BCG-602)

CLASS - Bachelor of Commerce

SEMESTER – VIth

ਕੋਰਸ ਦਾ ਨਾਮ: ਲਾਜ਼ਮੀ ਪੰਜਾਬੀ

ਪ੍ਰੋਗਰਾਮ: ਬੀ.ਏ / ਬੀਐੱਸ.ਸੀ / ਬੀ.ਕਾਮ/ਬੀ.ਬੀ.ਏ.

ਸਮੇਸਟਰ: ਛੇਵਾਂ

ਕੋਰਸ ਦੇ ਉਦੇਸ਼ : ਇਸ ਕੋਰਸ ਦਾ ਉਦੇਸ਼ ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਤੇ ਪੰਜਾਬੀ ਸਾਹਿਤ ਬਾਰੇ ਜਾਗਰੂਕ ਕਰਨਾ। ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਸਾਹਿਤ ਵਿਚ ਰੁਚੀ ਪੈਦਾ ਕਰਕੇ ਸਾਹਿਤ ਰਚਣ ਲਈ ਪ੍ਰੇਰਿਤ ਕਰਨਾ। ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਪੰਜਾਬੀ ਵਿਆਕਰਣ ਬਾਰੇ ਜਾਣੂ ਕਰਵਾਉਣਾ।

ਇਸ ਪ੍ਰੋਗਰਾਮ ਨਾਲ ਹੋਣ ਵਾਲੀਆਂ ਪ੍ਰਾਪਤੀਆਂ ਦੀਆਂ ਸੰਭਾਵਨਾਵਾਂ :

- ਵਿਦਿਆਰਥੀ ਭਾਸ਼ਾ ਦੀਆਂ ਬਾਰੀਕੀਆਂ ਨੂੰ ਸਮਝਣ ਦੇ ਸਮਰਥ ਹੋਣਗੇ।
- ਸਾਹਿਤ ਵਿਚ ਰੁਚੀ ਪੈਦਾ ਹੋਏਗੀ।
- ਵਿਆਕਰਨਿਕ ਇਕਾਈਆਂ ਅਤੇ ਵਿਆਕਰਨਕ ਵਰਗਾਂ ਨਾਲ ਜੁੜੇ ਹੋਏ ਮੁੱਢਲੇ ਸੰਕਲਪਾਂ ਬਾਰੇ ਜਾਣਨਗੇ।
- ਸ਼ਬਦ ਬਣਤਰ ਤੇ ਸ਼ਬਦ ਰਚਨਾ ਦੇ ਨਾਲ-ਨਾਲ ਮਾਤ ਭਾਸ਼ਾ ਪੜ੍ਹਣ ਤੇ ਬੋਲਣ ਵਿੱਚ ਰੁਚੀ ਪੈਦਾ ਹੋਏਗੀ।

ਅਮਲੀ ਹੁਨਰ (Practical skill) :

1. ਇਸ ਪ੍ਰੋਗਰਾਮ ਦੇ ਜਰੀਏ ਪ੍ਰਾਪਤ ਕੀਤੇ ਗਿਆਨ ਨੂੰ ਵਿਦਿਆਰਥੀ ਵੱਖ-ਵੱਖ ਖੇਤਰਾਂ ਵਿਚ ਲਾਗੂ ਕਰ ਸਕਦੇ ਹਨ।
2. ਇਸ ਪ੍ਰੋਗਰਾਮ ਦੇ ਜਰੀਏ ਵਿਦਿਆਰਥੀ ਤਕਨਾਲੋਜੀ ਤੋਂ ਜਾਣੂ ਹੋਣਗੇ।
3. ਇੰਟਰਨੈੱਟ ਦਾ ਗਿਆਨ ਵਿਦਿਆਰਥੀ ਦੀ ਬਹੁਪੱਖੀ ਸਖਸ਼ੀਅਤ ਨੂੰ ਉਘੇੜਣ ਤੇ ਨਿਖਾਰਨ ਵਿਚ ਸਹਿਯੋਗ ਦੇਵੇਗਾ।

*ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਪਰਖ ਲਈ ਉਹਨਾਂ ਨੂੰ ਸਮੇਂ-ਸਮੇਂ ਵੱਖ-ਵੱਖ ਵਿਸ਼ਿਆਂ ਤੇ ਲਿਖਤ ਕਾਰਜ ਦਿੱਤਾ ਜਾਵੇਗਾ।

COURSE NAME : Operations Research
CLASS - Bachelor of Commerce

(BCG-603)
SEMESTER – VIth

Objective of the course:

The course objective is to equip the students with the necessary theoretical and practical know how in Operations Research so that the students become aware that the techniques and methods of OR helps in providing quantitative aid to the management in decision making process. Operations research is the application of methods of modern science on complex problems arising in the direction and management of large systems of men, machines, materials and money in the industry, business, government and defence. The students will learn that OR methods in the industry can be applied in the field of production, inventory control, sales and marketing, purchasing, transportation and competitive strategies etc.

Course Outcomes

A Knowledge and Understanding:

Students will

- Understand the various models in OR
- Learn the benefits of these models in decision making processes

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- Know the applicability of OR
- Identify the uses of OR
- Know the techniques used in OR

C. Practical Skills

Students will learn to

- Understand the various problems
- Learn about optimality
- Learn the need for applying various techniques of OR
- Understand how to maximize the profits and minimize the costs

D. Transferable Skills

Students will be able to

1. Explain the need and importance of LPP
2. Explain why particular job is assigned to particular person
3. Explain about how to cut down the costs
4. Clarify how two competitors could be satisfied

COURSE NAME : Corporate Governance (BCG-604)
CLASS - Bachelor of Commerce SEMESTER – VIth

Objective of the course:

The basic objective of this paper is to make the students aware of the mandatory requirements regarding corporate governance. Moreover, this subject helps to understand that Good governance is necessary for sustainable development. Oceans are suffering serious damages, prices of food and oil are increasing and there's a lack of water. ... “Only by fostering accountability, transparency and anti-corruption, we can create an enabling environment to achieve the vision of sustainable development”. No doubt importance of corporate governance is immeasurable in the business sector.

Learning Outcomes :

A. Knowledge and Understanding:

Students will

- Know the various clauses of clause 49;
- Understand the various models, principles and theories of Corporate Governance
- Familiarize oneself with the present scenario of the Corporate Governance in India 876.
- Understand key legal and regulatory obligations imposed on corporations;

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- Know the details of Clause 49;
- To know the detailed knowledge of principles, models and theories of Corporate Governance;
- Describe this relationship between companies and the stakeholders;
- Understand key legal and regulatory obligations imposed on corporations;

C. Practical Skills

Students will learn

- Meaning of Corporate Governance;
- Major reasons of the failures of corporate governance in India;
- Major scandals of Indian Corporate World;
- How to follow the mandate of SEBI regarding the Corporate Governance;
- Interpret the accountability hierarchy from a corporate governance perspective;
- Review issues involved in addressing litigation risks in corporate governance and regulatory contexts;
- Identify different stakeholder and understand why they may hold differing perspective on ethical issues.
- Use of ethical theories and frameworks to analyze ethical dilemmas in business and resolve practical problems.

D. Transferable Skills :

- Interpret the accountability hierarchy from a corporate governance perspective;
- Understanding key legal and regulatory obligations imposed on corporations;
- Describe the use of ethical theories and frameworks to analyze ethical dilemmas in business and resolve practical problems.

COURSE NAME : workshop

(BCG-605)

CLASS - Bachelor of Commerce

SEMESTER – VIth

Objective of the course:

The basic objective of this workshop as a paper is to provide students practical exposure on how to file Income tax returns for themselves, family members and for their peers.

As B.Com students are already acquainted with theoretical knowledge of income tax provisions, with the touch of practical demonstration we tried to make them able to apply the provisions with ease.

This course helps students in understanding different questions relating to income tax. Such as :

- How to apply for PAN?
- Why to file income tax return?

- Which form to choose?
- How to make payment of tax?
- How to file the return?
- What should be done after filing return of income?

Course Outcomes:

A. Knowledge and Understanding:

Students will

- Equip ,with knowledge of Basic Tax Concepts;
- How to apply for PAN
- Why to file income tax return?
- Which form to choose?
- How to make payment of tax?
- How to file the return?
- What should be done after filing return of income?

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- Applying PAN form
- Why to file income tax return?
- Various IT forms;
- Filing Income Tax return for employees, Individuals, small businesses and firms;
- How to linked AADHAR number with PAN.
- Payroll process.

C. Practical Skills

Students will

- Apply the knowledge in their practical lives;
- Applying PAN;
- Filing Income Tax returns;
- Why to file income tax return?
- Different forms available to file return for different assesses;
- How to make payment of tax?
- E-filing of Income Tax – Form, Methods and Types
- What should be done after filing return of income?

D. Transferable Skills :

- How to apply for PAN
- Why to file income tax return?
- Which form to choose for different 60ssesses?
- Linking AADHAR with PAN;

- How to make payment of tax?
- How to file the return?
- What should be done after filing return of income?

COURSE NAME :Portfolio Management (BCG-611)
CLASS - Bachelor of Commerce SEMESTER – VIth

Objective of the course:

To provide an introduction to portfolio management including portfolio theory, portfolio selection, portfolio revision, investment management, economic and industry analysis.
 To develop knowledge, capability and skills necessary for making sound financial market decisions.

Course Outcomes

A Knowledge and Understanding:

Students will

- Know the portfolio return and risk and its calculation.
- Know the portfolio selection concept and choosing optimal portfolio.
- Understand need and techniques of portfolio revision.
- Know the difference between various investment management aspects.
- Learn macro economic analysis, industry life cycle analysis.

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- Demonstrate the understanding of portfolio theory and applications pertaining to Markowitz Model, Sharp Model, Capital Asset Pricing Model, APT.
- Develop a frame of reference through which to identify, evaluate, and solve problems relating to portfolio management with or without complete information.

C. Practical Skills

Students will learn to

- Have strong financial market awareness and essential skills to function as portfolio manager.
- Build ability to communicate in a way that showcases expertise.

D. Transferable Skills

Students will be able to

1. Develop a multi disciplinary knowledge base of finance market, portfolio management and economic and industry analysis to aid with problem solving and decision making skills to support investment industry.

COURSE NAME: Financial Services (BCG-612)
CLASS - Bachelor of Commerce SEMESTER – VIth

Objective of the course:

The course objective is to equip the students with the necessary understanding of the role of Government in regulating the financial activities. The course will help the students a deeper understanding of financial system and financial services in particular and their functioning , role in the economic development of a country.

Course Outcomes

A Knowledge and Understanding:

Students will

- know the various financial services
- understand the various financial services
- familiarize with the cases referred in financial services.

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- Develop an understanding of the main rules and principles relevant to the law of financial services.
- Focus on financial services affects them ,and factors that may render a financial services
- Interpret the terms and financial services of different institutions.

C. Practical Skills

Students will learn to

- build ability to write and communicate in a way that showcases expertise.
- practical legal skills in financial services

D. Transferable Skills

Students will be able to

1. Demonstrate a comprehensive contextual knowledge of the concepts and principles of financial services;
2. Demonstrate an understanding of legal processes relevant to financial services;
3. Interpret primary materials relevant to financial services and apply the law to financial services problems to determine an arguable outcome;
4. Evaluate legal principles and employ legal techniques to analyse competing considerations and resolve practical problems in the area of financial services;
5. Outline basic financial services terms that might be used in legal practice;
6. Structure and present a coherent and persuasive legal argument.

COURSE NAME: Foreign Exchange Management (BCG-621)

CLASS - Bachelor of Commerce SEMESTER – VIth

Objective of the course:

This course is designed to make the students familiar with various aspects of foreign exchange management viz. theories of exchange rate behaviour, forecasting techniques of exchange rate, financial future markets, swaps market, financial fragility etc. This course can help a lot to students who wish to do foreign trade or want to pursue masters in international business.

Course Outcomes

A Knowledge and Understanding:

Students will gain knowledge about

- the basic concept of foreign exchange market
- participants of forex market
- types of forex transactions

B. Intellectual (Cognitive/ Analytical) Skills:

Students will become able to analyse the causes of financial fragility and systematic risk in foreign exchange market.

C. Practical Skills

Students will learn

- to quote exchange rates
- to assess foreign exchange exposure
- to frame strategies for managing foreign exchange risk

D. Transferable Skills

This course will enable the students to deal in forex market. They will learn the process of hedging, arbitrage and speculation.

COURSE NAME : Risk Management And Insurance (BCG-622)
CLASS - Bachelor of Commerce SEMESTER – VIth

Objective of the course:

The course provides the theoretical as well as practical knowledge to the students that risk management is the management of risks in an organization, through detection, analysis, and deployment of adequate countermeasures, depending on the impact that the risk will have, so as to bring the risk down to a non-critical level. The main objective of risk management is to detect, analyze and control the risks. Detection of risks involves identifying the threats and vulnerabilities which can affect the organization's assets.

Course Outcomes

A Knowledge and Understanding:

Students will

1. Identify the risk
2. Determine how much of this risk one can bear, and

3. Insure the remainder of the risk

B. Intellectual (Cognitive/ Analytical Skills):

Students will be able to

- Identify risks/hazards
- Assess risks/hazards
- Make decisions on how to control or manage risk
- Supervise the implementation of the plan and watch for any new or changing risks

C. Practical Skills

Students will be able to

- Understand the Risk and risk management process
- Describe the personal risk management applications
- Learn risk management environment
- Analyse retirement policies and annuities

D. Transferable Skills

Students will be able to

1. Explain the concept and types of risk .
- 2 Identify and evaluate risk.
3. Select and implement risk management techniques.
4. Explain the benefits to employees.
5. Explain privatization of insurance business in india
6. Price the insurance products and claim valuation

