

## UNITIZATION OF SYLLABUS:

**B.Com 2<sup>nd</sup> Sem (2023-24)**  
**(ENC151) Subject—General**  
**English**

Time: 3 Hours

Credits: 4-0-0

Total Marks: 100

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 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.

<b>Month</b>	<b>Unitization of Syllabus</b>
<b>January &amp; February</b>	Book---Tales of Life---Chapters The Doll's House Eveline Toba Tek Singh Taboo Book---Prose for Young Learners---Chapters Beauty and the Beast With a Song on their Lips
<b>March</b>	Book—Prose for Young Learners -----Chapter My Financial Career The School for Sympathy Grammar ----- Topics Articles and Determiners Nouns and Pronouns Relative Clauses Personal Letter Writing
<b>April</b>	Book---Tales of Life---Chapters A Strand of Cotton Book—Prose for Young Learners -----Chapter Aids Grammar --- Topics Question Tags and Auxiliaries Verb+ing and to-Infinitive

### **Books Prescribed**

1. Tales of Life
2. Prose for Young Learners
3. Murphy's English Grammar

**ਸੈਸ਼ਨ 2023-2024**  
**ਕਲਾਸ- BA/BSc/BCom/BBA 2<sup>nd</sup> sem**  
**BCG-202 ਵਿਸ਼ਾ--ਲਾਜਮੀ ਪੰਜਾਬੀ**

Credits: 4-0-0  
**ਕੁੱਲ ਅੰਕ -- 100**

**University Paper Pattern**

ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ ਹਰ ਭਾਗ ਵਿਚ ਦਿਤੇ ਹੋਏ ਦੋ ਦੋ ਪ੍ਰਸ਼ਨਾਂ ਵਿੱਚੋਂ ਇਕ ਇਕ ਪ੍ਰਸ਼ਨ ਕਰਨਾ ਲਾਜ਼ਮੀ ਹੈ। ਪੰਜਵਾਂ ਪ੍ਰਸ਼ਨ ਕਿਸੇ ਵੀ ਭਾਗ ਵਿਚੋਂ ਕਰ ਸਕਦੇ ਹੋ | ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਅੰਕ ਬਰਾਬਰ ਹੋਣਗੇ |

Month	Unitization of Syllabus Topics
January & February	ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ( ਜੀਵਨੀਆਂ):-ਰਬਿੰਦਰਨਾਥ ਟੈਗੋਰ, ਲਾਲਾ ਲਾਜਪਤ ਰਾਏ, ਮਹਾਤਮਾ ਗਾਂਧੀ । ਦੋ ਰੰਗ :- ਭੂਆ, ਬਾਗੀ ਦੀ ਧੀ, ਪੇਮੀ ਦੇ ਨਿਆਣੇ । ਵਿਆਕਰਣ -ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ(ਨਾਂਵ, ਪੜਨਾਂਵ ,ਵਿਸ਼ੇਸ਼ਣ, ਕਿਰਿਆ, ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ ,ਸ਼ਬੰਧਕ, ਯੋਜਕ, ਵਿਸਮਿਕ।
March	।ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ:- ਲੈਨਿਨ,ਸਰੋਜਨੀ ਨਾਇਡੂ, ਸਰਦਾਰ ਭਗਤ ਸਿੰਘ । ਦੋ ਰੰਗ:- ਬਾਗਾਂ ਦਾ ਰਾਖਾ, ਤੈਂ ਕੀ ਦਰਦ ਨਾ ਆਇਆ, ਧਰਤੀ ਹੇਠਲਾ ਬੋਲਦ । ਵਿਆਕਰਣ ਸ਼ਬਦ ਬਣਤਰ ਤੇ ਸ਼ਬਦ ਰਚਨਾ ।
April	ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ ਅੰਮ੍ਰਿਤਾ ਸ਼ੇਰਗਿੱਲ ਮਦਰ ਟੈਰੇਸਾ ਭਗਤ ਪੂਰਨ ਸਿੰਘ । ਦੋ ਰੰਗ :-ਦੂਜੀ ਵਾਰ ਜੇਬ ਕੱਟੀ ਗਈ, ਲਛਮੀ, ਬੁੱਤ ਸ਼ਿਕਨ ਬਸ ਕੰਡਕਟਰ । ਵਿਆਕਰਣ :-ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਪੱਤਰ ,ਮੁਹਾਵਰੇ ਅਤੇ ਅਖਾਣਾਂ।

**Books Prescribed:**

- ਦੋ ਰੰਗ( ਕਵਿਤਾ ਅਤੇ ਕਹਾਣੀ ਸੰਗ੍ਰਹਿ )ਸੰਪਾਦਕ-ਹਰਜਿੰਦਰ ਸਿੰਘ ਢਿੱਲੋਂ, ਪ੍ਰੀਤਮ ਸਿੰਘ ਸਰਗੋਧੀਆ,( ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ)  
 ਸੰਸਾਰ ਦੀਆਂ ਪ੍ਰਸਿੱਧ ਹਸਤੀਆਂ( ਜੀਵਨੀਆਂ) ਪ੍ਰਿੰਸੀਪਲ ਤੇਜਾ ਸਿੰਘ ,ਪ੍ਰੋ ਹਰਨਾਮ ਸਿੰਘ ਸ਼ਾਨ ,ਪੰਜਾਬੀ ਸਾਹਿਤ ਪ੍ਰਕਾਸ਼ਨ, ਅੰਮ੍ਰਿਤਸਰ

**B.Com Semester-II (Session 2023-2024)**  
**BCG-203: ADVANCED FINANCIAL ACCOUNTING**

Credits: 3-0-2

**Time: 3 Hours**

**Max. Marks: 100**

Theory: 75

Practical: 25(Internal)

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

Subject	ADVANCED FINANCIAL ACCOUNTING
January & February	<p><b>Section A</b></p> <ul style="list-style-type: none"> <li>• Depreciation accounting; Straight line method Diminishing value method</li> <li>• Provisions &amp; reserves</li> </ul> <p><b>Section B</b></p> <ul style="list-style-type: none"> <li>• Accounts of incomplete records</li> </ul> <p>Partnership accounts: Introduction</p>
March	<p><b>Section C</b></p> <ul style="list-style-type: none"> <li>• Partnership: Admission of new partner</li> </ul> <p>Partnership: Retirement &amp; death of partner</p>
April	<p><b>Section B</b></p> <ul style="list-style-type: none"> <li>• Hire purchase &amp; installment system; Accounting Treatment in the Books of Hire Purchaser and Hire Vendor Default and Repossession Difference Between Hire purchase and Installment Purchase Systems—Accounting Treatment in the Books of Purchaser and Vendor.</li> </ul> <p><b>Section D</b></p> <ul style="list-style-type: none"> <li>• Dissolution of partnership</li> </ul> <p>Tally</p>

Suggested readings;  
Kalyani publications

## B. Com Semester-II (Session 2023-24)

### BCG-204: Commercial Law

Time: 3Hrs.

Max.Marks:100

Credits: 4-0-0

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

SUBJECT	Commercial Laws
January & February	Section A <ul style="list-style-type: none"><li>• Contract</li><li>• Offer and acceptance</li><li>• Consideration</li><li>• Capacity of parties</li><li>• Free consent</li><li>• Legality of object and void agreement</li><li>• Discharge of contract</li></ul> Breach of contracts and Its remedies
March	Section C (SALE OF GOODS ACT) <ul style="list-style-type: none"><li>• Contract of sale of goods</li><li>• Conditions and warranties</li><li>• Transfer of ownership</li><li>• Performance of contract</li></ul> Unpaid seller
April	Section B <ul style="list-style-type: none"><li>• Contract of indemnity and guarantee</li><li>• Bailment and pledge</li><li>• Agency</li></ul> Section D <ul style="list-style-type: none"><li>• Consumer protection ACT</li></ul> Limited Liability Partnership ACT

Book V.K sareen ( kalyani publication )

B.COM Sem II (SESSION 2023-24)  
BCG–205: BUSINESS ECONOMICS

MM:100  
Credits: 4-0-0

**Time: 3Hrs.**

Pattern of Question Paper-There will be eight questions of equal marks (Specified in the syllabus), 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.

MONTHWISE DIVISION	SYLLABUS UNITISATION
January & February	Section A-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.
March	Section B-Theory of Production: Law of variable proportions and Law of returns to scale. Short and Long run cost curves, Traditional and Modern Theory of Costs. Revenue: Average revenue, Marginal revenue and Total revenue. Relationship between average revenue and marginal revenue and Elasticity of demand. Section D:-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 under developed countries. Consumption: Meaning, determinants (subjective and objective) and importance. Keynes Psychological law of consumption.
April	Section C:-Perfect Competition: Meaning, features, price and output determination of firm and industry under perfect competition. Monopoly :Meaning, features, price and output determination under monopoly. Monopolistic Competition: Meaning, features ,price and output determination under monopolistic competition.

Prescribed book-  
Name-Business economics  
Authors-T.R.Jain,A.S.Sandhu(V.K.Publisher)

## B. Com Semester-II (Session 2023-2024)

### BCG-206: Functional Management

Time: 3Hrs.

Max.Marks:100

Credits: 4-0-0

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

#### Unitization of Syllabus:

Subject	Functional Management
January & February	<b>SectionA:</b> <ul style="list-style-type: none"><li>➤ <b>Introduction to Functional Management:</b><ul style="list-style-type: none"><li>• Nature &amp; Scope of Management.</li><li>• Functional areas of Management.</li><li>• Management as a science, art or profession.</li><li>• Management &amp; Administration.</li><li>• Principles of Management.</li><li>• Social responsibility of Management and Ethics.</li></ul></li></ul> <b>SectionB:</b> <ul style="list-style-type: none"><li>➤ <b>Personnel Management:</b><ul style="list-style-type: none"><li>• Significance and Functions.</li><li>• Recruitment, selection and training.</li><li>• Job Evaluation and merit rating.</li></ul></li></ul> Worker's participation in Management
March	<b>SectionC:</b> <ul style="list-style-type: none"><li>➤ <b>Marketing Management:</b><ul style="list-style-type: none"><li>• Functions of Marketing.</li><li>• Marketing research –Concept and techniques.</li><li>• Advertising and salesmanship.</li></ul></li></ul> <b>SectionD:</b> <ul style="list-style-type: none"><li>➤ <b>Strategic Management:</b><ul style="list-style-type: none"><li>• Need, importance and process of strategic management</li></ul></li></ul>
April	<ul style="list-style-type: none"><li>• Role of CEO in strategic Management.</li><li>➤ <b>Production management:</b><ul style="list-style-type: none"><li>• Production planning and control.</li><li>• Quality control</li></ul></li></ul>

Textbook-Functional Management.

R.KSharma (Kalyanipublisher)

**B.Com Sem II(Pass & Honours) (Session 2023-24)**

**(SOA 105)Subject:-Drug Abuse: Problem management and Prevention**

**Credits : 2-0-0**

Time: 3 hours

Max. Marks: 50

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

<b>MONTHWISEDIVISION</b>	<b>SYLLABUSUNITISATION</b>
January & February	<b>Section-A:</b> 1. Meaning of Drug Abuse, Nature and extent of drug abuse in India and Punjab. 2. Consequences of Drug Abuse for Individual: Education, Employment, Income Family: violence Society: Crime Nation: Law and Order <b>Section- B</b> Management of Drug Abuse: (i) Medical Management: Medication for treatment and to reduce withdrawal effects. (ii) Psychiatric Management: Counselling, Behavioural and Cognitive therapy.
March	(iii) Social Management: Family, Group therapy and Environmental Intervention Rehabilitation <b>Section – C</b> Prevention of Drug abuse: (i) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny. (ii) School: Counselling, Teacher as role-model. Parent-teacher-Health Professional Coordination, Random testing on students.
April	<b>Section-D</b> Controlling Drug Abuse: (i) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program (ii) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement Of laws, Time bound trials.

**Prescribed Book:-**

Name- Modern's Drug Abuse: Problem , Management & Prevention  
Author-Dr. Kamal Kishore  
Publisher-Modern Publishers Jalandh

