

SYLLABUS

FOR

BACHELOR OF COMMERCE

(B. COM.)

(Semester: I & II)

Session: 2018-19



DIRECTORATE OF OPEN AND DISTANCE LEARNING (ODL)

GURU NANAK DEV UNIVERSITY, AMRITSAR

(ESTABLISHED UNDER STATE LEGISLATURE ACT NO. 21 OF 1969)

Accredited by National Assessment and Accreditation Council (NAAC) At 'A++' Grade (Highest Level) As Per Modified Criteria Notified On 27/07/2017 And Conferred 'University With Potential For Excellence' Status And 'Category-I University' As Per University Grants Commission (F.No. 1-8-2017/(CPP-II) Dated 12/02/2018)

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

BACHELOR OF COMMERCE (SEMESTER SYSTEM) under Directorate of Open & Distance Learning, Guru Nanak Dev University, Amritsar

Eligibility:

+2 with at least 40% marks in aggregate or equivalent examination.

SEMESTER I:

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
ODBCM-101T	Financial Accounting	20	80	100	4
ODBCM-102T	Business Organization	20	80	100	4
ODBCM-103T	Business Statistics	20	80	100	4
ODBCM-104T	Computer Fundamentals	10	40	50	2
ODBCM-105T	English (Compulsory)	10	40	50	2
ODBCM-106T	Punjabi (Compulsory) / Punjab History Culture - I	10	40	50	2
-	* Drug Abuse: Problem, Management and Prevention (Compulsory Paper) : Problem of Drug Abuse	10	40	50	-
Total Marks and Credits		100	400	500	18

* Credits not to be counted towards SGPA

SEMESTER II:

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
ODBCM-201T	Advanced Financial Accounting	20	80	100	4
ODBCM-202T	Functional Management	20	80	100	4
ODBCM-203T	Business Economics	20	80	100	4
ODBCM-204T	English (Compulsory)	10	40	50	2
ODBCM-205T	Punjabi (Compulsory) / Punjab History Culture - II	10	40	50	2
-	* Drug Abuse: Problem, Management and Prevention (Compulsory Paper) : Management and Prevention	10	40	50	-
Total Marks and Credits		90	360	450	16

* Credits will not be counted towards SGPA

ODBCM101 - FINANCIAL ACCOUNTING**Time: 03 Hours****Max. Marks: 100 Marks****Internal Assessment: 20 Marks****End Term: 80 Marks****Instructions for the Paper-Setter/examiner:**

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

Financial Accounting-Introduction, Nature, scope, objects, Advantages, limitations, Double Entry System- Meaning, Advantages, Disadvantages, rules of Double entry system

Generally Accepted Accounting Principles (GAAP): Accounting concepts and conventions, nature, purpose and limitations Difference between capital and revenue items

Section - B

Accounting Standards (AS) in India- Introduction, Applicability, Convergence with International Financial Reporting Standards (IFRS)

Preparation of **Final Accounts** of Sole Proprietor

Section-C

Bank Reconciliation Statement- Meaning, need for reconciliation, timing differences, errors, preparation of bank reconciliation statement

Consignment Accounts- Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee

Section - D

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

Departmental Accounts - Meaning - Objects - Advantages - Accounting procedure - Allocation of expenses and incomes - Interdepartmental transfers - Provision for unrealized profit.

Suggested Readings:

- Maheshwari, S.N. and Maheshwari, S.K, “Financial Accounting”, 2009, Vikas Publishing House, New Delhi.
- Mukherjee, A. and Hanif, M., “Financial Accounting”, 1st Edition, 2003, Tata McGraw Hill.
- Lal, jawahar and Srivastava, Seema., Financial Accounting, Himalaya Publishing House.
- Shukla, M.C., Grewal, T.S., and Gupta, S.C., Advanced Accounts. VOL-1, New Delhi, S. Chand & co.
- Monga, J.R. Financial Accounting: Concepts and Applications. New Delhi, Mayoos paper backs
- <http://swayam.gov.in/>
- <http://edx.org> formerly <http://mooc.org/>

ODBCM-102T - BUSINESS ORGANISATION**Time: 03 Hours****Max. Marks: 100 Marks****Internal Assessment: 20 Marks****End Term: 80 Marks****Instructions for the Paper-Setter/examiner:**

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

Business- Meaning, features and components of business, Emergence of Indian MNCs & transnational corporations -Recent trends in business world. Globalization & challenges for Indian Business in new millennium.

Social responsibility of business toward society, arguments in favour and against of social responsibility.

Section-B

Business organisation- meaning, Importance Forum of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises. Public Sector vs. Private Sector, LLP

Section-C

Size and scale of operation- factors Influencing size and location of an industry, Various benefits and the problems faced by the large scale and small-scale units.

Merges & acquisitions-mergers in India. Networking, Franchising, BPOs & KPOs, E-commerce, On-line trading, patents, trademarks & copyright

Section-D

Business Financing- Importance of finance, various methods of raising finance.

Stock exchange- Function - Types - Working - Regulation of Stock Exchange in India. Business Combination - Causes - Types - Effects of Combination in India.

Suggested Readings:

- Tulsian, P.C and Pandey V., "Business Organisation and Management", 2009, Pearson Education, New Delhi
- Basu, C.R., "Business Organisation and Management", Tata McGraw Hill Company, New Delhi
- Boatwright, John R: Ethics and Code of Business, Pearson Education, New Delhi
- Bhushan, Y.K, 1987, Fundamentals of Business Organisation and Management, Sultan Chand and Sons: New Delhi
- Vasantha Desai: Small Scale Industries and Entrepreneurship, Himalaya.
- Business Environment Text and Cases by F. Cherunlam (Himalaya Publication House)
- <http://swayam.gov.in/>
- <http://edx.org/> formerly <http://mooc.org/>

ODBCM-103T - BUSINESS STATISTICS**Time: 03 Hours****Max. Marks: 100 Marks****Internal Assessment: 20 Marks****End Term: 80 Marks****Instructions for the Paper-Setter/examiner:**

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A**Statistics- Definition, scope in Economics, Significance, limitations.****Sampling- Various concepts-population, sampling units, complete Enumeration, sample surveys, Features of a Good Sample, Type and Techniques of sampling****Section-B****Measures of central Tendency**-Types of Average, Arithmetic mean (simple and weighted) Median and mode**Measures of Dispersion**: Range, Quartile Deviation, Mean Deviation, Standard Deviation And coefficient of variation**Section-C****Correlation Analysis**: Introduction, Importance, Karl Pearson's Coefficient of Correlation and Rank correlation (Excluding grouped data), probable error**Regression Analysis**-Difference between correlation and Regression, lines of Regression (stress on Numerical example)**Section-D****Time series Analysis**: Components, Estimation of Trends (Graphical, Semi Average method, moving average method and method of least squares for linear path)**Index Number**: Meaning and Importance, purpose, construction & problems, methods: Laspeyre's, Paasche and fisher's formula, Test of consistency, consumer price Index

Suggested Readings:

- Gupta, S.P, Statistical Methods (1981)
- Kapur and Saxena: Mathematical Statistics (1970)
- Murry, R.S Peigal: Theory and Problems of Statistics (1972)
- Ya- Lun- Chou: Statistical Analysis (1975)
- Sukhtame, P.V and B.V Sukhtame (1970) Sampling Theory of Survey with Applications, Lawa State University Press, Ames
- <http://swayam.gov.in/>
- <http://edx.org/> formerly <http://mooc.org/>

ODBCM-104T - COMPUTER FUNDAMENTALS**Time: 03 Hours****Max. Marks: 50 Marks****Internal Assessment: 10 Marks****End Term: 40 Marks****Instructions for the Paper-Setter/examiner:**

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

General Features of computers, Generations of computer, Workstation, Mainframe Computer, Mini Computer and Super Computers, Limitations of Computer, Computer Applications- Data Processing, Information Processing, Commercial, Office Automation, Industry and Engineering, Healthcare, Education, Graphics and Multimedia.

Section-B

Input and Output Devices: Mouse, Keyboard, Joystick, Light pen, Printer, Plotter, Scanner, OMR, OCR, MICR, Modem Computer Memory: Primary and Secondary memory, Secondary Storages Devices-Magnetic and Optical Media.

Section-C

Computer Software and Hardware System, Types of Software, Application Software, System Software, Service Software, Machine and Assembly Language, High Level Language, Data and Information.

Section-D

Operating System: Basic, Role of an Operating system, Functions and Types Of Operating System, Fundamentals Of DOS, Internal and External Commands of Dos, Batch Files, Booting and Its Types.

Suggested Readings

- Sinha, Pradeep K. and Preeti Sinha, *Foundation of Computing*, BPB Publication.
- Suman Khurana, Manohar Singh and Baldev Singh, *Fundamentals of Computers and Information Technology*, Unimax Publications.
- Hunt, R., J. Shelly, *Computers and Commonsense*, Prentice Hall of India.
- Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
- Leon A. & Leon M., *Introduction to Computers*, Leon Vikas Publications.
- Leon, *Fundamentals of Information Technology*, Vikas Publications.
- <http://swayam.gov.in/>
- <http://edx.org/> formerly <http://mooc.org/>

ODBCM-105T - ENGLISH (COMPULSORY)**Time: 03 Hours****Max. Marks: 50 Marks****Internal Assessment: 10 Marks****End Term: 40 Marks****Instructions for the Paper-Setter/examiner:**

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section -A**Tales of Life:** Stories at Sr. No. 1,2,3,5 and 6**Section -B****Prose for Young Learners:** Essays at Sr. No. 1,2,3,5, and 6**Section - C****English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP:** Units 1-24**Section - D****English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP:** Units 25-48**Texts Prescribed & Suggested Readings:**

1. Tales of Life (Guru Nanak Dev University, Amritsar)
2. Prose for Young Learners (Guru Nanak Dev University, Amritsar)
3. English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP
4. <http://swayam.gov.in/>
5. <http://edx.org/> formerly <http://mooc.org/>

ODBCM-106T - PUNJABI (COMPULSORY) (OPTION - ONE)

ਸਮਾਂ : 3 ਘੰਟੇ

ਗੁਲ ਅੰਕ : 40+10=50

Section - A

ਗਿਆਨ ਮਾਲਾ (ਵਿਗਿਆਨਕ ਤੇ ਸਮਾਜ-ਵਿਗਿਆਨਕ ਲੇਖਾਂ ਦਾ ਸੰਗ੍ਰਹੀ), (ਸੰਪਾ. ਡਾ. ਸਤਿੰਦਰ ਸਿੰਘ, ਪ੍ਰੋ. ਮਹਿੰਦਰ ਸਿੰਘ ਬਨਵੈਤ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

ਲੇਖ: ਪਹੀਆ ਪ੍ਰਦੂਸ਼ਣ, ਭਰੂਣ ਹੱਤਿਆ ਦੇ ਦੇਸ਼ ਵਿਚ, ਨਾਰੀ ਸ਼ਕਤੀ, ਵਾਤਾਵਰਣੀ ਪ੍ਰਦੂਸ਼ਣ ਅਤੇ ਮਨੁੱਖ, ਏਡਜ਼ : ਇਕ ਗੰਭੀਰ ਸੰਕਟ।

Section - B

ਆਤਮ ਅਨਾਤਮ (ਸੰਪ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਵਹਿਆਮ ਸਿੰਘ ਸੰਧੂ) (ਪ੍ਰੋ. ਮੋਹਨ ਸਿੰਘ, ਅੰਮ੍ਰਿਤਾ ਪ੍ਰੀਤਮ, ਸਿਵ ਕੁਮਾਰ ਬਟਾਲਵੀ, ਸੁਰਜੀਤ ਪਾਤਰ, ਪਾਸ) ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

Section - C**ਪੈਰ੍ਵਾ ਰਚਨਾ**

ਪੈਰ੍ਵਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ।

Section - D

(ੳ) **ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਤ** : ਉਚਾਰਨ ਅੰਗ, ਉਚਾਰਨ ਸਥਾਨ ਤੇ ਵਿਧੀਆਂ, ਸਵਰ, ਵਿਅੰਜਨ, ਸੁਰ।

(ਅ) **ਭਾਸ਼ਾ ਵੰਨਰੀਆਂ** : ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਗੁਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪ-ਭਾਸ਼ਾ ਦਾ ਅੰਤਰ, ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ-ਚਿੰਨ੍ਹ।

ਮਾਤ ਭਾਸ਼ਾ ਦਾ ਅਧਿਆਪਨ

(ੳ) ਪਹਿਲੀ ਭਾਸ਼ਾ ਦੇ ਤੌਰ ਉੱਤੇ

(ਅ) ਦੂਜੀ ਭਾਸ਼ਾ ਦੇ ਤੌਰ ਉੱਤੇ

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ :

1	ਕਿਸੇ ਨਿਬੰਧ ਦਾ ਸਾਰ ਜਾਂ ਉਸਦਾ ਵਿਸ਼ਾ ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇਕ) ।	10 ਅੰਕ
2	ਆਤਮ ਅਨਾਤਮ : ਸਾਰ, ਵਿਸ਼ਾ ਵਸਤੂ, ਪਾਤਰ ਚਿਤਰਣ ।	05 ਅੰਕ
3	ਪੈਰ੍ਵਾ ਰਚਨਾ : ਤਿੰਨ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਉੱਤੇ ਪੈਰ੍ਵਾ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇ ।	05 ਅੰਕ
4	ਪੈਰ੍ਵਾ ਦੇ ਕੇ ਉਸ ਬਾਰੇ ਪੰਜ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ	05 ਅੰਕ
5	ਨੰਬਰ 5 ਉੱਤੇ ਦਿੱਤੀ ਵਿਆਕਰਣ ਦੇ ਆਧਾਰ ਤੇ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ।	05 ਅੰਕ
6	ਨੰਬਰ 6 ਵਿਚ ਮਾਤ ਭਾਸ਼ਾ ਦੇ ਪਹਿਲੀ ਭਾਸ਼ਾ ਅਤੇ ਦੂਜੀ ਭਾਸ਼ਾ ਵਜੋਂ ਅਧਿਆਪਨ, ਮਹੱਤਵ ਅਤੇ ਸਮੱਸਿਆਵਾਂ ਬਾਰੇ ਚਾਰ ਪ੍ਰਸ਼ਨ ਪੁੱਛੋ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ ਨੇ ਦੋ ਉੱਤਰ ਦੇਣਾ ਹੋਵੇਗਾ।	5 + 5=10 ਅੰਕ

Suggested Readings:

- ଶିକ୍ଷାନ ମାଲା
- ଆଡମ ଅନାତମ
- <http://swayam.gov.in/>
- <http://edx.org> formerly <http://mooc.org/>

ODBCM-106T – PUNJAB HISTORY CULTURE (OPTION - TWO)
(SPECIAL PAPER IN LIEU OF PUNJABI COMPULSORY)

Time: 03 Hours

Max. Marks: 50 Marks

Internal Assessment: 10 Marks

End Term: 40 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

1. Land and the People.
2. Bhakti Movement

Section-B

3. Life and Teaching of Guru Nanak Dev.
4. Contribution of Guru Angad Dev, Guru Arjun Dev, Guru Amar Das and Guru Ram Das.

Section-C

5. Guru Hargobind.
6. Martyrdom of Guru Teg Bahadur

Section-D

7. Guru Gobind Singh and the Khalsa.
8. Banda Singh Bahadur: Conquests and Execution.

Suggested Reading

- Kirpal Singh(ed.), *History and Culture of the Punjab, Part-ii*, Punjabi University, Patiala. 1990.
- Fauja Singh (ed.), *History of Punjab, Vol. III* Punjabi University, Patiala, 1987.
- J.S. Grewal, *The Sikhs of the Punjab, Cup, Cambridge*, 1991.
- Khushwant Singh, *A History of the Sikhs*, Vol. I, OUP, New Delhi, 1990
- <http://swayam.gov.in/>
- <http://edx.org> formerly <http://mooc.org>

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

Time: 03 Hours

Max. Marks: 50 Marks

Internal Assessment: 10 Marks

End Term: 40 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

1. **Meaning of Drug Abuse:** Concept and Overview, Historical Perspective of Drug Abuse, Drug Dependence, Drug Addiction, Physical and Psychological Dependence: Drug Tolerance and withdrawal symptoms.

Section - B

2. **Types of following Abused Drugs and their Effects:**

Stimulants: Amphetamines – Benzedrine, Dexedrine, Cocaine.

Depressants: Alcohol Barbiturates: Nembutal, Seconal, Phenobarbital and Rohypnol.

Section - C

Types of following Abused Drugs and their Effects:

Narcotics: Heroin, Morphine, Oxycodone.

Hallucinogens: Cannabis, Marijuana, Hashish, Hash Oil, MDMA, LSD.

Steroids.

Section - D

3. **Nature and Extent of the Problem:** Magnitude or prevalence of the menace of Drug Abuse in India and Punjab, Vulnerable groups by age, gender and economic status, Signs and Symptoms of Drug Abuse: Physical, Academic, Behavioral and Psychological Indicators.

References:

1. Ahuja, Ram (2003), Social Problems in India, Rawat Publication, Jaipur.
2. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
3. Inciardi, J.A. 1981. The Drug Crime Connection. Beverly Hills: Sage Publications.
4. Kapoor. T. (1985) Drug epidemic among Indian Youth, New Delhi: Mittal Pub.
5. Modi, Ishwar and Modi, Shalini (1997) Drugs: Addiction and Prevention, Jaipur: Rawat Publication.
6. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
7. Sain, Bhim 1991, Drug Addiction Alcoholism, Smoking obscenity New Delhi: Mittal Publications.
8. Sandhu, Ranvinder Singh, 2009, Drug Addiction in Punjab: A Sociological Study. Amritsar: Guru Nanak Dev University.
9. Singh, Chandra Paul 2000. Alcohol and Dependence among Industrial Workers: Delhi: Shipra.
10. Sussman, S and Ames, S.L. (2008). Drug Abuse: Concepts, Prevention and Cessation, Cambridge University Press.
11. World Drug Report 2010, United Nations office of Drug and Crime.
12. World Drug Report 2011, United Nations office of Drug and Crime.
13. <http://swayam.gov.in>
14. <http://edx.org> (formerly <http://mooc.org>)

ODBCM-201T - ADVANCED FINANCIAL ACCOUNTING**Time: 03 Hours****Max. Marks: 100 Marks****Internal Assessment: 20 Marks****End Term: 80 Marks****Instructions for the Paper-Setter/examiner:**

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

Depreciation -: Meaning – Causes – Objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation: Straight line method – Diminishing Balance Method.

Accounting for Inland Branches -Inland Branches; Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method.

Section - B

Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor for large value items including Default and Repossession, Difference between Hire purchase and Instalment Purchase Systems

Single Entry System: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only).

Section-C

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

Section - D

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

Provisions and Reserves: Reserve Fund - Different Types of Provisions and Reserves.

Suggested Readings:

- Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
- Monga, J.R., Financial Accounting: Concepts and Applications, Mayoors Paper Backs, New Delhi.
- Shukla and Grewal – Advanced Accounting, S. Chand Publication, New Delhi.
- R.L. Gupta and V.K. Gupta - Advanced Accounting, Sultan Chand Publication, New Delhi.
- Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi.
- S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S. Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
- P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
- T.S. Reddy & A. Murthy – Financial Accounting, Margham Publications, Chennai.
- <http://swayam.gov.in/>
- <http://edx.org> formerly <http://mooc.org/>

ODBCM-202T - Functional Management

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

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

Section - B

Personnel Management: Meaning, Significance & Functions, Recruitment, Selection and training, Leadership: - The need for Leadership, approaches to studying Leadership, Functions of Leader, Types of Leaders (Behavioural & Contingency Theories of Leadership)

Section - C

Marketing Management: Concept of Marketing, Functions of Marketing, Marketing Research– Meaning and Techniques, Components of a modern marketing information system, Marketing Intelligence. Advertising and Salesmanship.

Section - D

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

Suggested Readings:

- 1989.. Stoner, J. Freeman, R. & Gilbert, D., "Management", 1995, Prentice Hall of India.
- Robbins S.P. & Decenzo D., "Fundamentals of Management: Essential Concepts and Applications", Third Edition, 2000, Pearson Education.
- Weihrich, H. and koontz, H., "Essentials of Management: An International Perspective", 2009, Tata McGraw Hill, New Delhi.
- Gupta, Meenakshi, "Principles of Management", PHI Learning Pvt. Ltd., New Delhi.
- Koontz, H., Weihrich, H., & Aryasri, A.R., "Essentials of Management", Tata McGraw-Hill, New Delhi.
- Aswathapa, K. "Essential of Business Administration", Himalaya Publishing House, Mumbai.

ODBCM - 203T : BUSINESS ECONOMICS**Time: 03 Hours****Max. Marks: 100 Marks****Internal Assessment: 20 Marks****End Term: 80 Marks****Instructions for the Paper-Setter/examiner:**

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

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

Section - B

Theory of Production - Short and long period production function, law of variable proportions and laws of returns to scale, Economies and diseconomies of scale, Theory of cost - short and long run cost curve, Traditional and modern theory of cost

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

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 in underdeveloped countries, Consumption: Meaning, determinants (subjective and objective) and importance, Keynes psychological law of consumption, Investment Function - inducement to invest-Marginal efficiency of investment and marginal efficiency of capital criterion, Factors affecting and importance.

Suggested Readings:

- Maheshwari & Varshney, Managerial Economics, S. Chand & Co., New Delhi.
- Williamson, S. D., "Macroeconomics", 4th Edition (2010), Pearson Publication.
- Hirschey, M. "Fundamental of Managerial Economics", 9th Edition (2009), South Western Cengage Learning.
- Salvatore, D. Schaum's, Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition, New Delhi.
- Ahuja, H.L., Business Economics, S. Chand & Co., New Delhi.
- Pindyck, R.S., and D.L. Rubin Feld, Microeconomics, Prentice-Hall of India Pvt. Ltd.
- Varian, H.R., Intermediate Microeconomics: A Modern Approach, Affiliated East West Press, New Delhi.
- <http://swayam.gov.in/>
- <http://edx.org> formerly <http://mooc.org/>

ODBCM - 204T : ENGLISH (COMPULSORY)

Time: 03 Hours

Max. Marks: 50 Marks

Internal Assessment: 10 Marks

End Term: 40 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section -A

Tales of Life: Stories at Sr. No. 7, 9, 10, 11 and 12

Section -B

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

Section - C

English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP: Units 49-73

Section - D

English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP: Units 74-97

Texts Prescribed & Suggested Readings:

1. Tales of Life (Guru Nanak Dev University, Amritsar)
2. Prose for Young Learners (Guru Nanak Dev University, Amritsar)
3. English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP
4. <http://swayam.gov.in/>
5. <http://edx.org> formerly <http://mooc.org/>

ODBCM -205T - PUNJABI (COMPULSORY) (OPTION - ONE)

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ : 40+10=50

Section - A

1. ਗਿਆਨ ਮਾਲਾ (ਵਿਗਿਆਨਕ ਤੇ ਸਮਾਜ-ਵਿਗਿਆਨਕ ਲੇਖਾਂ ਦਾ ਸੰਗ੍ਰਹਿ)

(ਸੰਪ. ਡਾ. ਸਤਿੰਦਰ ਸਿੰਘ, ਪ੍ਰੋ. ਮਹਿੰਦਰ ਸਿੰਘ ਬਨਵੈਤ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ, 2007

ਲੇਖ : ਸਾਹਿਤ ਤੇ ਲੋਕ ਸਾਹਿਤ, ਅੱਖਾਂ, ਅਚੇਤਨ ਦਾ ਗੁਣ ਤੇ ਸੁਭਾਅ, ਕੰਪਿਊਟਰ ਅਤੇ ਇੰਟਰਨੈੱਟ, ਮਨੁੱਖੀ ਅਧਿਕਾਰ।

Section - B

2. ਆਤਮ ਅਨਾਤਮ (ਸੰਪ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੁ) (ਕਹਾਣੀਆਂ)

ਪਠਣ ਦੀ ਧੀ (ਸੁਜਾਨ ਸਿੰਘ), ਸਾਂਝੀ ਕੰਧ (ਸੰਤੋਖ ਸਿੰਘ ਧੀਰ), ਉਜਾੜ (ਲਲਵੰਤ ਸਿੰਘ ਵਿਰਕ), ਘੋਟਲਾ (ਮੋਹਨ ਭੰਡਾਰੀ), ਦਲਦਲ (ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੁ) ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

Section - C

3. ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ : ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ

4. ਸ਼ਬਦ ਸ੍ਰੋਣੀਆਂ

Section - D

5. ਪੈਰੂ ਰਚਨਾ

6. ਪੈਰੂ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸਨਾਂ ਦੇ ਉੱਤਰ

7. ਮੁਹਾਵਰੇ ਅਤੇ ਅਖਾਣ

ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ :

1	ਕਿਸੇ ਨਿਰੰਧ ਦਾ ਸਾਰ ਜਾਂ ਉਸਦਾ ਵਿਸ਼ਾ ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇਕ) ।	10 ਅੰਕ
2	ਆਤਮ ਅਨਾਤਮ : ਸਾਰ, ਵਿਸ਼ਾ ਵਸਤੂ, ਪਾਤਰ ਚਿਤਰਣ ।	05 ਅੰਕ
3-4	3-4 ਨੰਬਰ ਉੱਤੇ ਦਿੱਤੀ ਵਿਆਕਰਣ ਦੇ ਆਧਾਰ ਤੇ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸਨਾਂ।	05 ਅੰਕ
5	ਪੈਰੂ ਰਚਨਾ : ਤਿੰਨ ਵਿਸ਼ਾਵਾਂ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਉੱਤੇ ਪੈਰੂ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇ ।	05 ਅੰਕ
6	ਪੈਰੂ ਦੇ ਕੇ ਉਸ ਬਾਰੇ ਪੰਜ ਪ੍ਰਸਨਾਂ ਦੇ ਉੱਤਰ ਨੰਬਰ 7 ਵਿਚ ਅੱਠ ਅਖਾਣ ਅਤੇ ਅੱਠ ਮੁਹਾਵਰ	05 ਅੰਕ
7	ਨੰਬਰ 7 ਵਿਚ ਅੱਠ ਅਖਾਣ ਅਤੇ ਅੱਠ ਮੁਹਾਵਰੇ ਪੁੱਛੋ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ ਨੇ ਪੰਜ-ਪੰਜ ਨੂੰ ਵਾਕਾਂ ਵਿਚ ਵਰਤ ਕੇ ਅਰਥ ਸੱਖਿਅਤ ਕਰਨੇ ਹੋਣਗੇ।	5 + 5=10 ਅੰਕ

Suggested Readings:

- ਗਿਆਨ ਮਾਲਾ
- ਆਤਮ ਅਨਾਤਮ
- <http://swayam.gov.in/>
- <http://edx.org> formerly <http://mooc.org/>

ODBCM-205T – PUNJAB HISTORY CULTURE – II (OPTION - TWO)
(SPECIAL PAPER IN LIEU OF PUNJABI COMPULSORY)

Time: 03 Hours

Max. Marks: 50 Marks

Internal Assessment: 10 Marks

End Term: 40 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

1. Sikh Struggle for Sovereignty.
2. Ranjit Singh : Conquests, Administration and the Anglo-Sikh Relations.

Section-B

1. Anglo-Sikh Wars and the Annexation.
2. The Punjab under the British: New Administration, Education and social Change.

Section-C

1. Economic Changes: Agricultural
2. Socio-Religious Reform Movements.

Section-D

1. Role of Punjab in the Freedom Struggle.
2. Fairs and Festivals.

Suggested Reading

1. Kirpal Singh (ed.), *History and Culture of the Punjab*, Part-II, Punjabi University, Patiala, 1990.
2. Fauja Singh (ed.), *History of Punjab*, Vol. III, Punjabi University, Patiala, 1987.
3. J.S. Grewal, *The Sikhs of the Punjab*, Cup, Cambridge, 1991.
4. Khushwant Singh, *A History of the Sikhs*, Vol. I, OUP, New Delhi, 1990
3. <http://swayam.gov.in/>
4. <http://edx.org> formerly <http://mooc.org/>

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

Time: 03 Hours

Max. Marks: 50 Marks

Internal Assessment: 10 Marks

End Term: 40 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
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Section - A

1) Consequences of Drug Abuse for:

Individual – Education, employment and income issues.

Family – Violence

Society – Crime.

Nation – Law and order problem.

Section - B

2) Management of Drug abuse:

Medical Management: Medication for treatment and to reduce withdrawal effects, Drug De-addiction clinics, Relapse management.

Psycho-Social Management: Counselling, family and group therapy, behavioural and cognitive therapy, Environmental Intervention.

Section - C

3) Prevention of Drug Abuse:

- 1) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.
- 2) School: Counselling, Teacher as role-model. Parent-Teacher-Health Professional Coordination, Random testing on students.

Section - D

4) Prevention of Drug Abuse:

- 3) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program.
- 4) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, time bound trials

References:

1. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
2. Inciardi, J.A. 1981. *The Drug Crime Connection*. Beverly Hills: Sage Publications.
3. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.
4. Sain, Bhim 1991, *Drug Addiction Alcoholism, Smoking obscenity* New Delhi: Mittal Publications.
5. Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab: A Sociological Study*.Amritsar: Guru Nanak Dev University.
6. Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*. Delhi: Shipra.
7. World Drug Report 2011, United Nations office of Drug and Crime.
8. World Drug Report 2010, United Nations office of Drug and Crime
9. <http://swayam.gov.in>
10. <http://edx.org> (formerly <http://mooc.org>)