

90. Fixed Costs	; EkJh you/
91. Floatation	eo÷k ukb{eoBk
92. Foreign Exchange	ft dðh wldok
93. Fringe Benefits	Tgob/bkG
94. Glut	Gowko
95. Goods Account	wkb b/yk
96. Gross Profit	e/b bkG
97. Hidden Tax	bgs eo
98. Hoarding	÷yhokpk÷h
99. Holding Company	fB: soe egBh
100. Human Capital	wBlyh gf h

BBA101 B HISTORY AND CULTURE OF PUNJAB – I

Instructions for the paper-setter and candidates: (for paper in Semester I & II)

1. The syllabus has been divided into four Units.
There shall be 9 questions in all. The first question is compulsory and shall be short answer type containing 10 short questions spread over the whole syllabus to be answered in about 25 to 30 words each. The candidates are required to attempt any 5 short answer type questions. Each question will carry 1 mark. Rest of the paper shall contain 4 units. Each Unit shall have two essay type questions and the candidate shall be given internal choice of attempting one question from each Unit-IV in all. Each question will carry 10 marks.
2. For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.
The paper-setter must put note (2) in the question paper.
3. One question from Unit-IV shall be set on the map.

Explanation:

1. Each essay type question would cover about one-third or one-half of a topic detailed in the syllabus.

2. The distribution of marks for the map question would be as under:

Map : 06 Marks
Explanatory Note : 04 Marks

In case a paper setter chooses to set a question of map on important historical places, the paper setter will be required to ask the students to mark 6 places on map of 1 mark each and write explanatory note on any two of 2 marks each.

3. The paper-setter would avoid repetition between different types of question within one question paper.

PAPER : HISTORY AND CULTURE OF PUNJAB FROM THE EARLIEST TIMES TO 1849

Max. Marks : 50
Theory : 45
Internal Assessment : 05
Time : 3 Hours

Objectives: To introduce the students to the history of the Punjab region.

Pedagogy: Lectures, library work and discussions.

UNIT I

1. Harappan Civilization: extent and town planning and socio-economic life.
2. Life in Vedic Age: socio-economic and religious.
3. Growth of Jainism and Buddhism in Punjab on the region.

UNIT II

4. Society and Culture under Maurayas
5. Society and Culture under Gupta
6. Cultural Reorientation: main features of Bhakti; origin and development of Sufism

UNIT III

7. Evolution of Sikhism: teaching of Guru Nanak; Institutional Development -Manji, Masand, Sangat and pangat.
8. Transformation of Sikhism: martyrdom of Guru Arjan; martyrdom of Guru Tegh Bahadur; impact.
9. Institution of Khalsa: new baptism; significance

UNIT IV

10. Changes in Society in 18th century: social unrest; emergence of misls and institutions-rakhi, gurmata, dal khalsa.
11. Society and Culture of the people under Maharaja Ranjit Singh
12. MAP (of undivided physical geographical map of Punjab): Major Historical Places: Harappa, Mohenjodaro, Sanghol, Ropar, Lahore,

Amritsar, Kiratpur, Anandpur Sahib, Tarn Taran, Machhiwara, Goindwal, Khadur Sahib.

Suggested Readings:

1. Joshi, L.M (ed.) : History and Culture of the Punjab, Part-I, Publication Bureau, Punjabi University, Patiala, 1989 (3rd edn.)
2. Joshi, L.M and Singh, : History and Culture of the Punjab, Vol. I, Punjabi University, Fauja (ed.) Patiala, 1977
3. Prakash, Buddha : Glimpses of Ancient Punjab, P.U., Patiala, 1983
4. Thapar, Romila : A History of India, Vol. I, Penguin Books, 1966
5. Basham, A.L : The Wonder That was India, Rupa Books, Calcutta (18th rep.), 1992
6. Sharma, B.N : Life in Northern India, Munshi Ram Manohar Lal, Delhi, 1966
7. Singh, Kirpal : History and Culture of the Punjab, Part II (Medieval Period), Publication Bureau, Punjabi University, Patiala 1990 (3rd edn.).
8. Singh, Fauja (ed.) : History of the Punjab, Vol. III, Punjabi University, Patiala 1972
9. Grewal, J.S. : The Sikhs of the Punjab, the New Cambridge History of India, Orient Orient Longman, Hyderabad, 1990.
10. Singh, Khuwant : A History of the Sikhs, vol I: 1469-1839, Oxford University Press Delhi, 1991.
11. Chopra, P.N., Puri, B.N. : A Social, Cultural and Economic History of India, Vol. II, and Das, M.N. Macmillan, Delhi, 1974.
12. Hussain, Yusuf : Glimpse of Medieval Indian Culture, Asia Publishing House, Bombay, 1973 (rep.).

Note: The following categories of the students shall be entitled to take option of History & Culture of Punjab in lieu of Punjabi as compulsory subject:

- A. That the students who have not studied Punjabi upto class 10th.
- B. Ward of / and Defence Personnel and Central Govt. Employee/Employees who are transferrable on all India basis.
- C. Foreigners

BBAS102: BUSINESS STATISTICS

Objective: To impart the students about the basic knowledge of statistics.

UNIT-I

Statistics-Definition, Functions, Scope, Usage and Limitations of Statistics

Measures of Central Tendency: Types of Averages- Arithmetic Mean (Simple and Weighted), Median and Mode, Harmonic and Geometric Mean.

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation.

Correlation Analysis: Meaning, Types, Measurement of Simple Linear Correlation, Karl Persons Correlation Coefficient Method, Rank Correlation Method (Excluding multiple correlations).

Regression Analysis: Simple Linear Regression, Why there are two Regression Lines, Estimation of Coefficient (Intercept and Slope Parameters). Properties of Regression Coefficient.

UNIT -II

Probability Theory: Addition & Multiplication Theorems, Probability Distribution: Binomial, Poisson and Normal.

Index Numbers: Meaning and Importance, Methods of Construction of Index Numbers: Weighted and Unweighted; Simple Aggregative Method, Simple Average of Price Relatives Method, Weighted Index Method: Laspeyres Method, Paasches Method and Fisher's Ideal Method including Time and Factor Reversal Tests, Consumer Price Index.

Time Series Analysis: Components, Estimation of Trends (Graphical Method, Semi Average Method, Moving Averages Method and Method of Least Squares), Seasonal Variation.

Suggested Readings:

1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods
2. Dr. A K Arte & R V Prabhakar: A textbook of Business Mathematics.
3. Sanchethi and Kapoor, Business Mathematics.
4. Gupta S.P. - Statistical Methods
5. Navaneethan P. - Business Mathematics
6. Statistics - R.S.N. Pillai, Mrs. Bhagavathi
7. P.R. Vittal - Business Mathematics and Statistics.

BBAS103: FUNDAMENTALS OF INFORMATION TECHNOLOGY

Objectives: One cannot imagine any economy without support of IT. There is now hardly any activity which is done without support of IT. The basic objective of this paper is to provide fundamental knowledge about IT so that student can better perform in any area of operation and can even do excel in the field of commerce with IT specialization.

UNIT-I

Computer Fundamentals: Identifying Types of Computers, Introduction to the Concept of Bit, Byte, Word, Microprocessor, Chips, ROM, RAM, Buses, Ports, Hardware, Software, Operating Systems, System Softwares, Application Softwares, Various Input and Output Devices, Primary and Secondary Memory, Introduction to Windows.

Word Basics: Opening Programs from Start Button Opening Existing Documents, Editing a Document, Creating a New Document, Undo , Highlighting Shortcuts, Entering and Formatting Text, Bold, Italic, Underline, Center, Right and Left Aligned, Change Font and Size , Save and Save As, Print Preview and Printing, Find and Replace, Page Numbers , Headers and Footers, Changing Margins, Using Preset Tabs, Showing Hidden Characters, Checking Spelling, Finding Help, Typing a Business Letter, Formatting the Paragraphs, Double-Spacing and Single Spacing, Moving and Copying Text, Creating a Poster, Using Word Art, Drawing Tools, Clip Art, Copying a Picture from a File.

Excel Basics: What is a Spreadsheet and why would I use One?, Create a Simple Spreadsheet, Common Definitions: Rows, Columns, and Cell, Formatting a Cell, Demonstration of Advanced Features (by Instructor), Charts, Graphs, Formulas, Sort, Find, and Filter. Basics of Microsoft Power Point.

UNIT- II

Internet Basics: What's so great about the Internet?, Basic Navigating inside and between Web Pages, Copying Text and Graphics from the Web, Bookmarks, Search Engines and how to perform Searches , How to Evaluate Websites? Introduction to E- Commerce : Meaning and Concept ó E- Commerce v/s Traditional Commerce- E- Business & E- Commerce ó History of E- Commerce ó EDI ó Importance , Features & Benefits of E- Commerce ó Impacts, Challenges & Limitations of E-Commerce.

E- Business Infrastructure ó The Internet ó Intranets and Extranets ó World Wide Web ó Voice Over IP (VoIP) ó The Internet Standards ó The HTTP Protocol ó Audio and Video Standards ó Managing E- Business Infrastructure ó Web Services and Service-Oriented Architecture ó (SOA) ó New Access Devices ó Future of the Internet Infrastructure

Suggested Readings:

1. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
2. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
3. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.
4. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
5. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi.
6. Willam Stallings: Business Data Communications, Pearson Education, New Delhi.

BBAS104: MANAGEMENT CONCEPTS AND PRACTICES

Unit I

Objective: The objective of the paper is to help the students understand the process of business management.

Introduction: Concept of Management, Process, Principles, Levels, Functions and Significance of Management, Management Vs. Administration, Role of Managers.

Evolution of Management Thought: Classical, Neo-Classical Theory, Behavioural Sciences, Approach, Quantitative, Systems and Contingency Approach, Modern Management Thought (Likert, Drucker, Porter, Prahalad).

Planning: Concept, Process and Significance, Types, Relationship between Planning and Controlling. Decision Making; Concept, Types and Process, Effective Decision, Rationality in Decision Making, MBO.

Organization: Concept, Process and Significance, Principles, Organization Design and Classical Theory, Departmentation, Bases, Span of Control (Classical Theory and Situational Approach), Delegation of Authority, Principles, Centralization and Decentralization, Line and Staff Organization.

Unit II

Staffing: Concept, Manpower Planning, Recruitment; Concept and Sources Selection; Concept, Selection Process and Tests, Placement and Induction.

Direction and Motivation: Concept, Principles, Effective Supervision, Techniques.

Motivation: Content Theories of Motivation, Current Issues in Motivation. **Leadership:** Concept, Difference between Leadership & Management, Theories of Leadership (Trait Theory, Behavioural Theory, Managerial Grid), Contemporary Issues in Leadership (Transformational, Transaction, Charismatic and Visionary Leadership).

Coordination: Concepts, Importance, Internal & External Coordination.

Control: Concept, Steps, Types of Controlling, Techniques of Controlling.

Management in Perspective (A Brief Overview) Management of Strategic Change, Knowledge Management, Learning Organization, Managing Diversity.

Suggested Readings:

1. Peter F. Drucker, -The Practice of Managementø
2. Weihrich and Koontz, -Essentials of Managementø
3. Stoner and Freeman, -Managementø
4. David R Hampton, -Modern Managementø
5. Stephen P Robbins, David A DeCenzo, -Fundamentals of Management- Essential Concepts and Applicationsø
6. VSP Rao & V. Hari Krishna, -Management Text & Casesø

BBAS105: FINANCIAL ACCOUNTING

Objective: The primary objective of the paper is to familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts for user of accounting information.

UNIT- I

Meaning and Uses of Accounting Information: Objectives and Nature of Accounting, Definition and Functions of Accounting, Book Keeping and Accounting, Interrelationship of Accounting with other Disciplines, Branches of Accounting, Limitations of Accounting, Accounting Equation. Accounting Principles, Accounting Concepts and Conventions, Accounting cycle, Journals, Ledger, and Trial Balance.

Cash Book and Bank Reconciliation Statement.

Depreciation Provisions and Reserves: Methods, Types and Accounting.

Final Accounts: Trading, Profit and Loss Account and Balance Sheet of a Sole Proprietary Concern.

UNIT II

Accounting for Issue and Forfeiture of Shares, Reissue of Shares, Employee Stock Option Plan, Right Issue and Bonus Share.

Accounting for Issue and Redemption of Debenture.

Final Accounts of Companies.

Practical Work: Computer Software Programs for Accounting and Preparation of Financial Statements.

Suggested Readings:

1. Anthony, R.N., and J.S. Reece, *Accounting Principles*’, Richard D. Irwin, Inc.
2. Monga, J.R., *Financial Accounting: Concepts and Applications*’, Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C.Gupta, *Advanced Accounts*’, Vol-I, S. Chand & Co., New Delhi.
4. Gupta, R.L. and M. Radhaswamy, *Advanced Accountancy*’, Vol-I, Sultan Chand & Sons, New Delhi.
5. Maheshwari, S.N. and. S. K. Maheshwari, *Financial Accounting*’, Vikas Publishing House, New Delhi.
6. Sehgal, Ashok, and Deepak Sehgal, *Advanced Accounting*’, Part -I, Taxmann Applied Services, New Delhi.
7. Tulsian, P.C., *Advanced Accounting*’, Tata Mc Graw Hill, New Delhi.

BBAS106: ESSENTIALS OF BUSINESS ECONOMICS - I

Objective: To study the basic concepts of micro and macroeconomics relevant for Business decision making and helping them to understand the application of economic principles in business management.

UNIT – I

Micro vs. Macro Economics

Fundamental Concepts used in Business Decision Making: Opportunity Cost, Marginal Principle, Incremental Principle Contribution Analysis, Equi Marginal Principle.

Theory of Demand, Law of Demand, Movement Along vs. Shift in Demand Curve.

Concept of Elasticity of Demand, Types of Elasticity of Demand (Price income and Cross), Factors Affecting Elasticity of Demand.

Measurement of Elasticity of Demand

Demand Forecasting: Need, Objectives and Methods.

Supply: Determinants, Law of Supply and Elasticity of Supply.

Theory of Production: Meaning and Concept of Production, Factors of Production and Production Function with One Variable Inputs, Production Function and Technological Progress.

Law of Variable Proportions, Returns to a Scale.

UNIT – II

Concepts of Cost and Revenue

Types of Cost, Cost Function, Short run and Long run Cost Curves, Economies and Diseconomies of Scale.

Concept of Total, Average and Marginal Revenue, Relationship between AR and MR and through Elasticity of Demand.

Market Conditions:

Perfect Competition: Features, Equilibrium of Firm, Equilibrium of Industry, Role of Time Element in Price Determination.

Monopoly: Features, Equilibrium of Firm/Industry, Price Discrimination and its Types, Peak load Pricing, Regulation of Monopoly.

Monopolistic Combination: Features, Price-Output Policy of the Firm, Selling Cost: Meaning, Effects, Equilibrium of Firm with respect to Selling Cost.

Suggested Readings;

1. Dwivedi, D.N., Macro economics, McGraw Hill education.
2. Shapiro, E., Macro economics Analysis, McGraw Hill Education.
3. Thomas F. Dernburg, Macro economics.
4. Dwivedi, D.N. Managerial Economics, 7th Edition, Vikas Publishing House.
5. Salvatore, D. Managerial Economics in a Global Economy, 6th Edition, Oxford University Press.
6. Peterson, L. and Jain Managerial Eco., 4th Edition, Pearson Education.
7. A. Kontsoyianis; Modern Micro-Economics.
8. M. Adhikary ; Business Economics.