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ASIAN EDUCATIONAL INSTITUTE
(An Autonomous College)
Patiala

B.COM.
FOR SESSION 2026–27

Semester V

Course Code	Course	Subject Title	Credits	Marks
COMB3501T	Major	Management Accounting-I	4	100
COMB3502T	Major	Cost Accounting-I	4	100
COMB3503T	Major	Indirect Taxes	4	100
COMB3504T	Minor	Indian Banking System	4	100
	Compulsory	Punjabi	4	100
	Compulsory	Punjabi Compulsory (Mudla Gyan)	4	100
	Compulsory	Punjabi Compulsory (Elementary Knowledge) For Foreign Student	4	100
COMB3505T		Evaluation of IT/CS	4	200

24

COMB3505P — Evaluation of UG Foreign Student Project — 4 — 200

SUMMER INTERNSHIP/APPRENTICESHIP (IT/CS)

A Summer Internship/Apprenticeship (IT/CS) carrying 4 credits shall be compulsory for all students. It may be undertaken in the form of Community Service and Engagement, Field-Based Learning, Minor Project, or any other form of Apprenticeship/Internship with organizations, industries, or institutions as approved by the concerned College/Department, subject to the availability of resources.

The Community Service (CS) / Field-Based Learning / Minor Project shall be of 120 hours' duration, spread over 3–4 weeks.

IT/CS Evaluation Committee

The IT/CS Evaluation Committee shall comprise the following members:

1. Head of the Department or his/her nominee.
2. Internal Supervisor of the student.
3. One or two nominee(s) of the Principal/Dean, Academic Affairs.

Upon completion of the Summer Internship/Apprenticeship (IT/CS), each student shall submit two copies of the project report (including one personal copy) in the format prescribed by the concerned College/Department.

The IT/CS Evaluation Committee shall evaluate the student's performance on the basis of:

- Project Report (Hard Copy)
- Presentation
- Viva Voce

The evaluation shall be carried out cumulatively based on the above components.

APPROVED SYLLABUS
Asian Educational Institute, Patiala

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Semester VI

Course Code	Course	Subject Title	Credits	Marks
COMB3601T	Major	Management Accounting-II	4	100
COMB3602T	Major	Cost Accounting-II	4	100
COMB3603T	Major	Auditing	4	100
COMB3604T	Major	Company Law	4	100
COMB3605T	Minor	International Business	4	100
	Compulsory	Punjabi (Compulsory)	4	100
	OR	Punjabi Compulsory (Mudla Gyan)	4	100
	Compulsory	Punjabi Compulsory (Elementary Knowledge) For Foreign Student	4	100

24

Note: After successful completion of 3 years of the programme, the candidate will be awarded Degree of B. Com with specific Major and/or Minor as applicable. The candidate will be awarded minor only if he/she completes all the minor courses in the first three years.

(2026–27)
B.COM.
FIFTH SEMESTER

COMB3501T: MANAGEMENT ACCOUNTING – I

Time Allowed: 3 Hrs. Max Marks:-100
External Assessment: 70
Internal Assessment: 30
Credit: 4
Note: Simple Calculator (not scientific) is allowed.

Instructions for Paper-Setters/Examiners
The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT–I
The development and meaning, nature, scope and functions of Management Accounting; Changing role of Management Accountants; Meaning and types of Financial Statements; Limitations of Financial Statements; Objectives and Methods of Financial Statements Analysis; Funds Flow Statement, Cash Flow Statement as per Indian Accounting Standard 3.

UNIT–II
Comparative Statements, Common Size Statements and Trend Analysis, Ratio Analysis; Classification of Ratios: Profitability Ratios, Turnover Ratios, Liquidity Ratios, Solvency Ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

Course Outcome:
After completing this course, students will be able to understand the meaning, nature, scope, and functions of Management Accounting and recognize its role in managerial decision-making. They will develop the ability to analyze financial statements using various techniques such as Funds Flow and Cash Flow Statements. Students will also gain knowledge of comparative statements, common-size statements, trend analysis, and accounting ratios. Further, they will be able to evaluate financial performance and apply ratio analysis effectively for business decisions.

SUGGESTED READINGS:

- Khan & Jain, *Management Accounting*, Tata McGraw Hill, New Delhi.
- Ravi Kishore, *Advanced Management Accounting*, Taxmann Publications.
- Vashisht & Saxena, *Advanced Cost and Management Accounting*, Sultan Chand & Sons.
- Jain S.P. & Narang, *Cost and Management Accounting*.

(2026–27)
B.COM.
FIFTH SEMESTER
COMB3502T: COST ACCOUNTING – I
Time Allowed: 3 Hrs. Max Marks: 100
External Assessment: 70
Internal Assessment: 30
Credit: 4
Note: Simple Calculator (not scientific) is allowed.

Instructions for Paper-Setters/Examiners
The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT–I
Cost Accounting: Meaning, Objectives, Importance, Advantages and Limitations of Cost Accounting; Difference between Cost Accounting and Financial Accounting; **Cost Concepts and Classifications;** Various Elements of Cost; Installation of a Costing System; Role of a Cost Accountant in an Organisation; Requirements of a Good Cost Accounting System; Preparation of Cost Sheet. Accounting for Material: **Concept,** Types—Direct and Indirect; Objectives and Procurement Procedure; Store Procedure; Stores Accounting and Control; Receipts and Issues of Materials; Different Methods of Pricing of Issues of Materials—FIFO, LIFO, HIFO, NIFO, Simple Average Method, Weighted Average Method, Replacement Cost Method, Standard Method and Base Stock Method.

UNIT–II
Accounting for Labour: Accounting and Control of Labour Cost; Time Keeping and Time Booking; Concept and Treatment of Idle Time, Overtime, Labour Turnover and Fringe Benefits; Methods of **Wage Payment and the Incentive Schemes**—Halsey, Rowan and Taylor's Differential Piece Wage System. **Accounting for Overheads:** Definition; Classification of Overheads; Various Types of Overheads; Allocation and Apportionment of Overheads; Absorption of Overheads; Determination of Overhead Rates; Under and Over Absorption and its Treatment.

Course Outcome:
After completing this course, students will be able to understand the fundamental concepts and techniques of Cost Accounting, including material, labour, and overhead cost accounting. They will also be able to prepare cost sheets, apply various methods of costing, and use cost information for effective planning, control, and managerial decision-making.

SUGGESTED READINGS:

- Arora, M.N., *Cost Accounting*, Vikas Publications.
- Jain, S.P. & Narang, K.L., *Advanced Cost Accounting*.
- Khan, M.Y. & Jain, P.K., *Cost Accounting*, Tata McGraw Hill.
- Ravi M. Kishore, *Cost Management*, Taxmann Publications.

(2026–27)
B.COM.
FIFTH SEMESTER
COMB3503T: INDIRECT TAXES
Time Allowed: 3 Hrs. Max Marks: 100
External Assessment: 70
Internal Assessment: 30
Credit: 4

Instructions for Paper-Setters/Examiners
The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT–I
Goods and Services Tax (GST): Meaning, Nature and Scope; Taxes of Centre and State Subsumed under GST; Benefits and Limitations of GST; Registration, Procedure, Amendments and Cancellation; Time and Value of Supply; Levy and Collection of GST; GST Council and Administrative Authorities.

UNIT–II
Input Tax Credit; Tax Invoices, Debit and Credit Notes; Accounts and Records; Return and Payment of Tax; Inspection, Search and Seizure; Offences and Penalties.
Customs Act: Basic Concept; Types of Customs Duties; Procedure for Import and Export; Exemptions from Customs Duty.

Course Outcome:
After completing this course, students will be able to understand the concepts and provisions of Goods and Services Tax (GST) and the Customs Act, including registration, input tax credit, returns, and customs procedures. They will also be able to apply GST and customs regulations for tax compliance, documentation, and decision-making in business and trade.

SUGGESTED READINGS:
- Ravi Puliani & Mahesh Puliani, *Goods and Services Tax Manual*, Bharat Publications.
- Sanjiv Agarwal, *Goods and Services Tax*, Bloomsbury Publications.
- Rakesh Garg & Sandeep Garg, *Handbook of GST in India*, Bloomsbury India Publications.
- Nitya Tax Associates, *Basics of GST*, Taxmann Publications.
- *Taxmann's GST Manual*, Taxmann Publications.
- *Indirect Tax*, Taxmann Publications.

(2026–27)
B.COM.
FIFTH SEMESTER
COMB3504T: INDIAN BANKING SYSTEM
Time Allowed: 3 Hrs. Max Marks: 100
External Assessment: 70
Internal Assessment: 30
Credit: 4

Instructions for Paper-Setters/Examiners
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UNIT–I
Bank: Types and Functions; Evolution of Banking in India; Central Bank: Role and Functions of the Reserve Bank of India; Forms of Banking: Branch Banking, Group Banking, Chain Banking and Correspondent Banking; Structure of Commercial Banks in India: Public Sector Banks, Private Sector Banks, Foreign Banks, Categories and Features of Co-operative Banks. Banker–Customer Relationship: Debtor–Creditor Relationship, Bank as a Trustee, Anti-Money Laundering, Payment and Collection of Cheques and Other Negotiable Instruments, Know Your Customer (KYC) Guidelines. Payment and Collection of Cheques: Duties and Responsibilities of Paying and Collecting Banker; Protection Available to Paying and Collecting Banker under the Negotiable Instruments Act; Endorsements; Forged Cheques; Bouncing of Cheques and Their Implications.

UNIT–II
Deposits: Opening of Accounts for Various Types of Customers—Minor, Joint Account Holders, HUF, Firms, Companies, Trusts, Societies, Government and Public Bodies; Different Types and Volume of Deposits Offered by Various Banks. Principles of Lending: Various Credit Products/Facilities—Working Capital and Term Loans; Credit Appraisal Techniques; Approach to Lending; Credit Management; Credit Monitoring; NPA Management. Securities: Different Modes of Charging, Types of Collaterals and Their Characteristics; Priority Sector Lending: Sectors, Targets, Issues/Problems, SHG Lending; Recent Developments in the Indian Banking Sector.

Course Outcome:

After completing this course, students will be able to understand the structure and functioning of the Indian banking system, banker–customer relationships, banking operations, and lending practices. They will also be able to apply banking principles, KYC guidelines, credit management techniques, and regulatory provisions in practical banking and financial services.

SUGGESTED READINGS:

- P. N. Varshney, *Banking Law and Practice.*
- Gordon & Natarajan, *Banking: Theory, Law and Practice.*
- Vasant Desai, *Banks and Institutional Management.*
- H. R. Machiraju, *Indian Financial System.*
- *Commercial Banking,* Vol. II, Indian Institute of Bankers, Mumbai.

Asian Educational Institute

(An Autonomous College)

ਪੇਪਰ – ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ

PAPER: PUNJABI COMPULSORY

B.Com/B.Voc. ਸਮੈਸਟਰ-V

ਵਿਸ਼ਾ ਕੋਡ

ACADEMIC SESSION 2026-27,2027-28

ਕੁੱਲ ਅੰਕ: 100 | ਵਿਸ਼ੇ ਵਿਚੋਂ ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ: 35

ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ: 30 ਅੰਕ | ਅਧਿਆਪਨ: 06 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ

ਬਾਹਰੀ ਪ੍ਰੀਖਿਆ: 70 ਅੰਕ | ਕੁੱਲ: 04 ਕ੍ਰੈਡਿਟ

ਸਮਾਂ: 3 ਘੰਟੇ

ਪਾਠਕ੍ਰਮ ਅਤੇ ਪ੍ਰਸ਼ਨ-ਪੱਤਰ ਦੀ ਰੂਪ-ਰੇਖਾ

ਭਾਗ - ੳ

1. ਬਲਰਾਜ ਸਾਹਨੀ: ਮੇਰੀ ਫਿਲਮੀ ਆਤਮ ਕਥਾ (12+12=24 ਅੰਕ)

ਭਾਗ - ਅ

ਅ- 1. ਮਾਤ ਭਾਸ਼ਾ ਦੀ ਮਹੱਤਤਾ ਬਾਰੇ ਪੁਸਤਕ: *ਭਾਸ਼ਾ ਨੀਤੀ ਬਾਰੇ ਅੰਤਰਰਾਸ਼ਟਰੀ ਖੋਜ*, ਪ੍ਰੋਫ਼ੈਸਰ ਜੋਗਾ ਸਿੰਘ, ਚੇਤਨਾ ਪ੍ਰਕਾਸ਼ਨ ਜਾਂ ਬਿਬੇਕਗੜ੍ਹ ਪ੍ਰਕਾਸ਼ਨ।

ਅ-2. ਵਿਆਕਰਣ:

I) ਸ਼ਬਦ ਬਣਤਰ ਤੇ ਸ਼ਬਦ ਰਚਨਾ: ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ (ਮੂਲ ਰੂਪ ਜਾਂ ਧਾਤੂ, ਅਗੇਤਰ, ਪਿਛੇਤਰ, ਵਿਉਂਤਪਤ ਤੇ ਰੂਪਾਂਤਰੀ ਰੂਪ) (4 ਅੰਕ)

II) ਵਾਕੰਸ਼: ਪਰਿਭਾਸ਼ਾ ਅਤੇ ਵੰਨਗੀਆਂ

I. ਨਾਂਵ ਵਾਕੰਸ਼: ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰਜ

II. ਕਿਰਿਆ ਵਾਕੰਸ਼: ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰਜ (4 ਅੰਕ)

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III) ਕਾਰਕ ਅਤੇ ਕਾਰਕੀ ਸੰਬੰਧ

(4 ਅੰਕ)

(4+4+4 = 12 ਅੰਕ)

ਭਾਗ - ੲ

ਉਪਰੋਕਤ ਸਿਲੇਬਸ ਅਧਾਰਤ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 11 ਪ੍ਰਸ਼ਨ। (11 × 2 = 22 ਅੰਕ)

ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈੱਟਰ ਲਈ ਹਦਾਇਤਾਂ

1. *ਮੇਰੀ ਫਿਲਮੀ ਆਤਮਕਥਾ* ਪੁਸਤਕ ਵਿਚੋਂ ਕਿਸੇ ਇੱਕ ਅਧਿਆਇ ਦਾ ਸਾਰ, ਸਮੁੱਚੀ ਰਚਨਾ ਜਾਂ ਕਿਸੇ ਇੱਕ ਅਧਿਆਇ ਬਾਰੇ ਪਾਠਕੀ ਹੁੰਗਾਰਾ ਜਾਂ ਪਾਠਕ ਦੇ ਆਪਣੇ ਪ੍ਰਭਾਵ, ਰਚਨਾ ਦੀ ਸਾਰਥਕਤਾ, ਲੇਖਕ ਦੀ ਸ਼ਖਸੀਅਤ ਜਾਂ ਵਿਚਾਰਾਂ, ਉਸ ਦੇ ਅਨੁਭਵ-ਸੰਸਾਰ ਤੇ ਰਚਨਾ ਵਿਚ ਵਰਣਿਤ ਸਥਿਤੀਆਂ-ਘਟਨਾਵਾਂ ਆਦਿ ਬਾਰੇ ਵਿਸਤ੍ਰਿਤ ਪ੍ਰਸ਼ਨ (ਤਿੰਨ ਵਿਚੋਂ ਇੱਕ) (12 ਅੰਕ)

2. *ਮੇਰੀ ਫਿਲਮੀ ਆਤਮਕਥਾ* ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰ ਵਾਲੇ ਪ੍ਰਸ਼ਨ ਜਿਨ੍ਹਾਂ ਦਾ ਉੱਤਰ ਵੱਧ ਤੋਂ ਵੱਧ ਇੱਕ ਪੰਨੇ ਉੱਤੇ ਦਿੱਤਾ ਜਾ ਸਕਦਾ ਹੋਵੇ (ਚਾਰ ਵਿਚੋਂ ਦੋ) (6 + 6 = 12 ਅੰਕ)

3. ਮਾਤ ਭਾਸ਼ਾ ਦੀ ਮਹੱਤਤਾ ਬਾਰੇ ਪੁਸਤਕ: *ਭਾਸ਼ਾ ਨੀਤੀ ਬਾਰੇ ਅੰਤਰਰਾਸ਼ਟਰੀ ਖੋਜ* ਪੁਸਤਕ ਦੇ ਕਿਸੇ ਲੇਖ ਬਾਰੇ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ। (ਤਿੰਨ 'ਚੋਂ ਇੱਕ) (12 ਅੰਕ)

4. ਪਾਠਕ੍ਰਮ ਦੇ ਭਾਗ ਅ-2 ਦੇ ਤਿੰਨੇ ਉਪਭਾਗਾਂ ਵਿਚੋਂ ਹਰ ਭਾਗ ਵਿਚੋਂ 2-2 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਹਰ ਇੱਕ ਉਪਭਾਗ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ 1-1 ਪ੍ਰਸ਼ਨ ਦਾ ਸੰਖੇਪ ਵਿਚ ਉੱਤਰ ਦੇਵੇਗਾ। ਇਸ ਪ੍ਰਸ਼ਨ ਵਿਚ ਵਿਆਕਰਣ ਦੇ ਸੰਕਲਪਾਂ ਦੀ ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ ਤੇ ਪ੍ਰਕਾਰਜ ਬਾਰੇ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ ਅਤੇ ਉਨ੍ਹਾਂ ਨੂੰ ਉਦਾਹਰਣ ਸਹਿਤ ਸਪਸ਼ਟ ਕਰਨ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ। (4 + 4 + 4 = 12 ਅੰਕ)

5. 'ਮੇਰੀ ਫਿਲਮੀ ਆਤਮ ਕਥਾ' ਵਾਲੇ ਭਾਗ ੳ ਵਿਚੋਂ ਅਤੇ ਭਾਗ ਅ ਵਿਚੋਂ (ਕੁੱਲ 11) ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਵਿਦਿਆਰਥੀਆਂ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਸੰਖੇਪ ਉੱਤਰ (4-6 ਸਤਰਾਂ ਵਿਚ) ਦੇਣੇ ਹੋਣਗੇ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਦੋ ਅੰਕ ਹਨ। (11 × 2 = 22 ਅੰਕ)

ਸਹਾਇਕ ਪਾਠ-ਸਮੱਗਰੀ

1. ਦੁਨੀ ਚੰਦਰ, *ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਣ*, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ, 1964

2. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ, *ਰੂਪਾਂਤਰੀ ਵਿਆਕਰਣ*, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।

3. ਖ਼ੁਆਰ, ਜੋਗਿੰਦਰ ਸਿੰਘ ਅਤੇ ਹੋਰ, *ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ*, ਭਾਗ-III, ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ, 1994

4. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, *ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ ਤੇ ਲੇਖ-ਮਾਲਾ*, ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।

5. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, *ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ: ਤਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ ਦਾ ਕੋਸ਼*, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ।

6. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, *ਪੰਜਾਬੀ ਵਾਕ ਪ੍ਰਬੰਧ: ਬਣਤਰ ਅਤੇ ਕਾਰਜ*, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ।

7. *ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਸਾਹਿਤ ਰੂਪਾਕਾਰ: ਸਿਧਾਂਤ ਤੇ ਰੂਪਾਂਤਰਣ*, ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ, ਪਟਿਆਲਾ

8. ਡਾ. ਪਰਮਿੰਦਰ ਸਿੰਘ, *ਸਾਹਿਤ ਦੇ ਰੂਪ*, ਲਾਹੌਰ ਬੁੱਕ ਸ਼ਾਪ, ਲੁਧਿਆਣਾ

B.Co

Semester VI

Course Code	Course	Subject Title	Credits	Marks
COMB3601T	Major	Management Accounting-II	4	100
COMB3602T	Major	Cost Accounting-II	4	100
COMB3603T	Major	Auditing	4	100
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	Compulsory	Punjabi Compulsory (Elementary Knowledge) For Foreign Student	4	100
			24	

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(2026–27)
B.COM.
SIXTH SEMESTER
COMB3601T: MANAGEMENT ACCOUNTING – II
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The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT–I
Cost Analysis for Decision Making; Absorption Costing: Meaning, Advantages and Limitations; Marginal Costing: Marginal and Differential Costing as a Tool for Decision Making—Make or Buy, Change of Product Mix and Pricing; Break-even Analysis; Target Costing; Life Cycle Costing.

UNIT–II
Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary Control; Objectives; Merits and Limitations; Types of Budgets; Fixed and Flexible Budgeting; Control Ratio; Zero Base Budgeting; Performance Budgeting. Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Applications; Variance Analysis—Material, Labour and Overhead Variances (Two-way Analysis).

Course Outcome:
After completing this course, students will be able to apply cost and management accounting techniques for managerial decision-making, budgeting, profit planning, and cost control. They will also be able to analyse cost variances, prepare different types of budgets, and evaluate business performance using modern costing techniques.

SUGGESTED READINGS:

- Khan & Jain, *Management Accounting*, Tata McGraw Hill, New Delhi.
- Ravi Kishore, *Advanced Management Accounting*, Taxmann Publications.
- Vashist & Saxena, *Advanced Cost and Management Accounting*, Sultan Chand & Sons.
- Jain, S. P. & Narang, *Cost and Management Accounting*.

(2026–27)
B.COM.
SIXTH SEMESTER
COMB3602T: COST ACCOUNTING – II
Time Allowed: 3 Hrs. Max Marks: 100
External Assessment: 70
Internal Assessment: 30
Credit: 4
Note: Simple Calculator (not scientific) is allowed.

Instructions for Paper-Setters/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT–I

Cost Ascertainment: Unit Costing; Job Costing, Batch Costing and Contract Costing; Operating Costing. Job Costing: Job Cost Cards and Databases; Collecting Direct Costs of Each Job; Attributing Overhead Costs to Jobs; Applications of Job Costing. Contract Costing: Progress Payments; Retention Money; Escalation Clause; Contract Accounts; Accounting for Material; Accounting for Plant Used in a Contract; Contract Profit and Balance Sheet Entries.

UNIT–II

Process Costing: Meaning; Features; Process Costing vs. Job Costing; Principles of Cost Ascertainment for Materials, Labour and Overheads; Normal Loss, Abnormal Loss and Abnormal Gain; Preparation of Process Accounts. Need for Valuation of Work-in-Progress (WIP); Equivalent Production (Units); Preparation of Process and Other Relevant Accounts Valuing WIP under Average Method and FIFO Method (Simple Cases).

Cost Records: Integral and Non-Integral System; Reconciliation of Cost and Financial Accounts. Activity Based Costing (ABC): Problems of Traditional Costing; Meaning of Activity Based Costing; Cost Analysis under ABC; Advantages and Disadvantages; Factors Influencing Application of ABC; Installation of ABC.

Course Outcome:

After completing this course, students will be able to apply different methods of cost ascertainment, including job, batch, contract, process and operating costing, for determining product and service costs. They will also be able to prepare process accounts, reconcile cost and financial accounts, and evaluate the application of Activity Based Costing (ABC) for effective cost management and decision-making.

SUGGESTED READINGS:

- Arora, M. N., *Cost Accounting*, Vikas Publications.
- Jain, S. P. & Narang, K. L., *Advanced Cost Accounting.*
- Khan, M. Y. & Jain, P. K., *Cost Accounting*, Tata McGraw Hill.
- Ravi M. Kishore, *Cost Management*, Taxmann Publications.

APPROVED SYLLABUS
Asian Educational Institute, Patiala

(2026–27)
B.COM.
SIXTH SEMESTER
COMB3603T: AUDITING
Time Allowed: 3 Hrs. Max Marks: 100
External Assessment: 70
Internal Assessment: 30
Credit: 4

Instructions for Paper-Setters/Examiners
The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT–I
Auditing: Introduction and Objectives of Auditing; Major Influences in the Field of Auditing and its Link with Accounting; Classes of Audit; Audit Process; Audit Programme, Working Papers and Evidence; Routine and Test Checking; Internal Check and Internal Audit; Internal Control; Distinction between Audit and Investigation.

UNIT–II
Audit of Limited Companies: Appointment, Qualification and Disqualification of Company Auditors; Ceiling on Number of Audits; Branch Audit; Rights, Duties and Liabilities of Company Auditor; Audit Report.

Course Outcome:
After completing this course, students will be able to understand the principles, objectives, and procedures of auditing, including internal control and audit techniques. They will also be able to explain the statutory provisions relating to company audits, the responsibilities of auditors, and the preparation and significance of audit reports.

SUGGESTED READINGS:

- Jha, A., *A Student's Guide to Auditing*, Taxmann Publications Pvt. Ltd., New Delhi, 2012.
- Tandon, B. N., Sudharsanam, S. & Sundharabahu, S., *A Handbook of Practical Auditing*, S. Chand & Co. Ltd., New Delhi, 2010.
- Dinkar, P., *Principles and Practice of Auditing*, Sultan Chand & Sons, New Delhi, 2004.
- Gupta, K. & Arora, A., *Fundamentals of Auditing*, Tata McGraw Hill Publishing Co. Ltd., New Delhi, 2008.
- Ghatalia, S. V., *Practical Auditing*, Allied Publishers Private Ltd., New Delhi, 2005.

(2026–27)
B.COM.
SIXTH SEMESTER
COMB3604T: COMPANY LAW
Time Allowed: 3 Hrs. Max Marks: 100
External Assessment: 70
Internal Assessment: 30
Credit: 4

Instructions for Paper-Setters/Examiners

The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT–I

Company: Meaning, Features; The Concept of Lifting of Corporate Veil; Emerging Types of Companies. Formation of Company—Promotion and Registration; Preliminary Contracts; Memorandum of Association; Articles of Association; Prospectus; Shares and Share Capital; Book Building Process; Dematerialisation of Shares; ASBA System; Transfer and Transmission of Shares; Buyback of Shares.

UNIT–II

Directors; Borrowing Powers (Including Debentures); Members; Managerial Remuneration; Meetings (Including Board Meetings); Majority Powers and Minority Rights; Winding-up of the Company.

Course Outcome:

After completing this course, students will be able to understand the legal framework governing companies, including their formation, management, and capital structure. They will also be able to explain the rights and duties of directors and members, corporate governance provisions, and the procedures relating to meetings, borrowing, and winding-up of companies.

SUGGESTED READINGS:

- Avtar Singh, *Company Law*
- N. D. Kapoor, *Company Law*.

APPROVED SYLLABUS
Asian Educational Institute, Patiala

(2026–27)
B.COM.
SIXTH SEMESTER
COMB3605T: INTERNATIONAL BUSINESS
Time Allowed: 3 Hrs. Max Marks: 100
External Assessment: 70
Internal Assessment: 30
Credit: 4

Instructions for Paper-Setters/Examiners
The question paper will consist of three sections. Section A and B (consist of Unit I and II of the syllabi respectively) will have four questions each from respective units and candidates are required to attempt two questions each from section A and B. Each question in section A and B shall carry 12 marks. Section C will be compulsory with 11 short-answer type questions of 02 marks each, which will cover the entire syllabus.

UNIT–I
Introduction to International Business: Importance, Nature and Scope of International Business; Modes of Entry into International Business; Globalisation and its Growing Importance in World Economy; International Business vs. Domestic Business; Complexities of International Business. International Business Environment: National and Foreign Environments and their Components—Economic, Cultural, Political and Legal Environment.

UNIT–II
International Organizations and Arrangements: WTO—Its Objectives, Principles, Organizational Structure and Functioning; An Overview of Other Organisations—UNCTAD, World Bank and IMF. Regional Economic Co-operation: Forms of Regional Groupings—NAFTA, EU, ASEAN and SAARC. Foreign Investments—Types and Flows; Foreign Investments in India; Measures for Promoting Foreign Investments into and from India.

Course Outcome:
After completing this course, students will be able to understand the concepts, environment, and operations of international business and global trade. They will also be able to analyse the role of international organisations, regional economic groupings, and foreign investment in promoting global business and economic development.

SUGGESTED READINGS:

- Charles W. L. Hill & Arun Kumar Jain, *International Business*, Tata McGraw Hill, New Delhi.
- Francis Cherunilam, *International Business: Text and Cases*, Prentice Hall of India Ltd., New Delhi.

Asian Educational Institute
(An Autonomous College)
ਪੇਪਰ – ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ

PAPER: PUNJABI COMPULSORY
B.Com/B.Voc. ਸਮੈਸਟਰ- ਛੇਵਾਂ

ਵਿਸ਼ਾ ਕੋਡ

ACADEMIC SESSION 2026-27,2027-28

ਕੁੱਲ ਅੰਕ: 100

ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ: 30 ਅੰਕ

ਬਾਹਰੀ ਪ੍ਰੀਖਿਆ: 70 ਅੰਕ

ਸਮਾਂ: 3 ਘੰਟੇ

ਵਿਸ਼ੇ ਵਿਚੋਂ ਪਾਸ ਹੋਣ ਲਈ ਅੰਕ: 35

ਅਧਿਆਪਨ: 06 ਪੀਰੀਅਡ ਪ੍ਰਤੀ ਹਫ਼ਤਾ

ਕੁੱਲ: 04 ਕ੍ਰੈਡਿਟ

ਪਾਠਕ੍ਰਮ ਅਤੇ ਪ੍ਰਸ਼ਨ-ਪੱਤਰ ਦੀ ਰੂਪ-ਰੇਖਾ

ਭਾਗ - ੳ

ਲੋਕਧਾਰਾ ਦੀ ਭੂਮਿਕਾ, ਸੰਪਾਦਕ: ਡਾ. ਭੁਪਿੰਦਰ ਸਿੰਘ ਖਹਿਰਾ ਅਤੇ ਡਾ. ਸੁਰਜੀਤ ਸਿੰਘ (12 + 12 = 24 ਅੰਕ)

ਭਾਗ - ਅ

ਅ-1. ਅਨੁਵਾਦ ਸਿਧਾਂਤ, ਪ੍ਰਕਾਰਜ ਅਤੇ ਵੰਨਗੀਆਂ ਅਤੇ ਵਿਹਾਰਕ ਅਭਿਆਸ

(I) ਅਨੁਵਾਦ ਸਿਧਾਂਤ, ਪ੍ਰਕਾਰਜ ਅਤੇ ਵੰਨਗੀਆਂ (ਸਾਹਿਤਕ, ਗਿਆਨਮੁਖੀ, ਤਕਨੀਕੀ, ਪ੍ਰਸ਼ਾਸਨਿਕ)

(II) ਪ੍ਰਸ਼ਾਸਕੀ ਅਨੁਵਾਦ ਦਾ ਸੰਕਲਪ ਦੀਆਂ ਵਿਧੀਆਂ

(12 ਅੰਕ)

(ਇਸ ਭਾਗ ਲਈ ਵਿਦਿਆਰਥੀ 20-30 ਪੰਨਿਆਂ ਦੀ ਸਕ੍ਰੈਪ ਬੁੱਕ ਤਿਆਰ ਕਰੇਗਾ, ਜਿਸ ਵਿਚ ਹਰ ਕਿਸਮ ਦੇ ਅਨੁਵਾਦ ਦੇ ਘੱਟ ਤੋਂ ਘੱਟ ਦੋ ਪੰਨੇ ਜ਼ਰੂਰ ਹੋਣਗੇ। ਬਾਕੀ ਦੇ ਪੰਨੇ ਪ੍ਰਸ਼ਾਸਨਿਕ ਅਨੁਵਾਦ ਦੇ ਹੋਣਗੇ। ਇਹ ਕਾਰਜ ਅਧਿਆਪਕ ਦੀ ਨਿਗਰਾਨੀ ਵਿਚ ਕੀਤਾ ਜਾਵੇਗਾ ਅਤੇ ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ ਵਿਚ ਅਸਾਈਨਮੈਂਟ ਦੇ ਅੰਕ ਇਸ ਸਕ੍ਰੈਪ ਬੁੱਕ ਜਾਂ ਅਨੁਵਾਦਿਤ ਰਚਨਾ ਦੇ ਆਧਾਰ 'ਤੇ ਦਿੱਤੇ ਜਾਣਗੇ।)

ਅ-2. ਵਿਆਕਰਨ

(I) ਉਪਵਾਕ: ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ, ਪ੍ਰਕਾਰਜ ਅਤੇ ਕਿਸਮਾਂ

(ii) ਵਾਕ: ਪਰਿਭਾਸ਼ਾ, ਬਣਤਰ, ਪ੍ਰਕਾਰਜ ਅਤੇ ਕਿਸਮਾਂ

(iii) ਵਾਕਾਤਮਕ ਜੁਗਤਾਂ (ਮੇਲ ਅਤੇ ਅਧਿਕਾਰ)

(iv) ਵਿਹਾਰਕ ਵਿਆਕਰਨਕ ਵਿਸ਼ਲੇਸ਼ਣ (6 + 6 = 12 ਅੰਕ)

ਭਾਗ - ੲ

ਸਮੁੱਚੇ ਪਾਠਕ੍ਰਮ ਵਿੱਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 11 ਪ੍ਰਸ਼ਨ। (11 × 2 = 22 ਅੰਕ)

ਅੰਕ ਵੰਡ ਅਤੇ ਪੇਪਰ ਸੈੱਟਰ / ਪ੍ਰੀਖਿਆਰਥੀ ਲਈ ਹਦਾਇਤਾਂ

1. ਭਾਗ ੳ ਵਿੱਚੋਂ *ਲੋਕਧਾਰਾ ਦੀ ਭੂਮਿਕਾ* ਕਿਤਾਬ ਦੇ ਕਿਸੇ ਇੱਕ ਲੇਖ ਦਾ ਵਿਸ਼ਾ ਵਸਤੂ/ਸਾਰ (ਦੋ ਵਿੱਚੋਂ ਇੱਕ) (12 ਅੰਕ)

2. ਲੋਕਧਾਰਾ ਦੀ ਕਿਤਾਬ ਵਿੱਚੋਂ ਪੰਜਾਬ ਦੀ ਲੋਕਧਾਰਾ ਬਾਰੇ ਸੰਖੇਪ ਪ੍ਰਸ਼ਨ (4 ਵਿਚੋਂ 2) *(6 × 2 = 12 ਅੰਕ)*। ਪ੍ਰਸ਼ਨ ਇਸ ਤਰ੍ਹਾਂ ਪੁੱਛੇ ਜਾਣ ਕਿ ਹਰ ਪ੍ਰਸ਼ਨ ਦਾ ਉੱਤਰ 8-10 ਸਤਰਾਂ ਵਿਚ ਦਿੱਤਾ ਜਾ ਸਕਦਾ ਹੋਵੇ।

3. ਭਾਗ ਅ-1 ਅਨੁਵਾਦ ਦੇ ਸਿਧਾਂਤ, ਪ੍ਰਕਾਰ (ਸਾਹਿਤਕ, ਕਿੱਤਾਮੁਖੀ, ਤਕਨੀਕੀ, ਪ੍ਰਸ਼ਾਸਨਿਕ) ਅਤੇ ਪ੍ਰਕਾਰਜ ਅਤੇ ਪ੍ਰਸ਼ਾਸਨਿਕ ਅਨੁਵਾਦ ਦੇ ਸਿਧਾਂਤ ਅਤੇ ਵਿਧੀਆਂ ਬਾਰੇ ਵਿਸਤ੍ਰਿਤ ਉੱਤਰ ਵਾਲਾ ਪ੍ਰਸ਼ਨ (ਦੋ ਵਿਚੋਂ ਇੱਕ) (12 ਅੰਕ)

(ਇਸ ਭਾਗ ਲਈ ਵਿਦਿਆਰਥੀ 20-30 ਪੰਨਿਆਂ ਦੀ ਸਕ੍ਰੈਪ ਬੁੱਕ ਅਨੁਵਾਦ ਕਰੇਗਾ, ਜਿਸ ਵਿਚ ਹਰ ਕਿਸਮ ਦੇ ਅਨੁਵਾਦ ਦੇ ਘੱਟ ਤੋਂ ਘੱਟ ਦੋ ਪੰਨੇ ਜ਼ਰੂਰ ਹੋਣਗੇ। ਬਾਕੀ ਦੇ ਪੰਨੇ ਉਸ ਨੂੰ ਪਸੰਦ ਅਨੁਵਾਦ ਵੰਨਗੀ ਦੇ ਹੋ ਸਕਦੇ ਹਨ। ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਅਨੁਵਾਦ ਕਰਨ ਵਿਚ ਦਿਲਚਸਪੀ ਰੱਖਣ ਵਾਲਾ ਵਿਦਿਆਰਥੀ 20-30 ਪੰਨਿਆਂ ਦੀ ਕੋਈ ਰਚਨਾ ਦਾ ਅਨੁਵਾਦ ਵੀ ਕਰ ਸਕਦਾ ਹੈ। ਇਹ ਕਾਰਜ ਅਧਿਆਪਕ ਦੀ ਨਿਗਰਾਨੀ ਵਿਚ ਕੀਤਾ ਜਾਵੇਗਾ ਅਤੇ ਅੰਦਰੂਨੀ ਮੁਲਾਂਕਣ ਵਿਚ ਅਸਾਈਨਮੈਂਟ ਦੇ ਅੰਕ ਇਸ ਸਕ੍ਰੈਪਬੁੱਕ ਜਾਂ ਅਨੁਵਾਇਤ ਰਚਨਾ ਦੇ ਆਧਾਰ 'ਤੇ ਦਿੱਤੇ ਜਾਣਗੇ।)

4. ਭਾਗ ਅ-2 ਵਿੱਚੋਂ ਨਿਰਧਾਰਤ ਵਿਆਕਰਨ ਵਿੱਚੋਂ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ (ਦੋ ਵਿੱਚੋਂ ਇੱਕ) (06 ਅੰਕ)

5. ਭਾਗ ੲ ਵਿਚ ਪਾਠ ਪੁਸਤਕ ਅਤੇ ਵਿਆਕਰਨ ਵਾਲੇ ਭਾਗ ਵਿਚੋਂ ਸੰਖੇਪ ਉੱਤਰਾਂ ਵਾਲੇ 11 ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਪ੍ਰੀਖਿਆਰਥੀ ਨੇ ਸਾਰੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ਦੇਣੇ ਹੋਣਗੇ। ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ 2 ਅੰਕ ਹੋਣਗੇ। (11 × 2 = 22 ਅੰਕ)

ਸਹਾਇਕ ਪਾਠ-ਸਮੱਗਰੀ

1. ਦੁਨੀ ਚੰਦਰ, *ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ*, ਪੰਜਾਬ ਯੂਨੀਵਰਸਿਟੀ, ਚੰਡੀਗੜ੍ਹ, 1964

2. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ, *ਰੂਪਾਂਤਰੀ ਵਿਆਕਰਣ,* ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।

3. ਪੁਆਰ, ਜੋਗਿੰਦਰ ਸਿੰਘ ਅਤੇ ਹੋਰ, *ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦਾ ਵਿਆਕਰਨ ਭਾਗ-III,* ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਕਾਦਮੀ, ਜਲੰਧਰ, 1994

4. ਡਾ. ਹਰਕੀਰਤ ਸਿੰਘ ਤੇ ਗਿਆਨੀ ਲਾਲ ਸਿੰਘ, *ਕਾਲਜ ਪੰਜਾਬੀ ਵਿਆਕਰਣ ਤੇ ਲੇਖ-ਮਾਲਾ,* ਪੰਜਾਬ ਸਟੇਟ ਯੂਨੀਵਰਸਿਟੀ ਟੈਕਸਟ ਬੁੱਕ ਬੋਰਡ, ਚੰਡੀਗੜ੍ਹ।

5. ਡਾ. ਬਲਦੇਵ ਸਿੰਘ ਚੀਮਾ, *ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਵਿਗਿਆਨ: ਤਕਨੀਕੀ ਸ਼ਬਦਾਵਲੀ ਦਾ ਕੋਸ਼,* ਪੰਜਾਬੀ ਯੂਨੀਵਰਸਿਟੀ ਪਟਿਆਲਾ।

6. ਸੁਸ਼ੀਲ ਕੁਮਾਰ, *ਨੁਵਾਦ ਦਾ ਸੰਵਾਦ,* ਉਡਾਣ ਪ੍ਰਕਾਸ਼ਨ, ਮਾਨਸਾ, 2003

7. ਜਸਪਾਲ ਕੌਰ, ਅਨੁਵਾਦ ਅਤੇ ਮੌਖਿਕ ਅਨੁਵਾਦ ਕਲਾ, ਮਨਪ੍ਰੀਤ ਪ੍ਰਕਾਸ਼ਨ, ਦਿੱਲੀ, 2014