

## **NOTIFICATION**

A meeting of the Board of Studies of Commerce regarding the reduction of Syllabi of degree classes on 4-3-2021 as per directives of the competent authority on special request to the concerned college Professors / Teachers.

All members of the Board of Studies agreed to reduce / omit the selected chapters / topics for upcoming B.Com Annual Examinations-2020 in view of limited number of classes owing to the closer of colleges during COVID-19 pandemic.

The concerned Chairperson, Head Examiners and Controller of Examinations mutually agreed upon the enclosed syllabi that will be included for the up-coming B.Com. (Part-I and Part-II) Annual Examinations-2020 which are likely to begin in March, 2021

All Principals, Head Examiners, Co-Examiners are requested to sure not to include the suggested omission from the subjects / topics in their question papers.

**Chairperson, Department of Commerce**  
Head of the Board of Studies

## Syllabi for upcoming B.Com. Annual Examinations-2020

### **B.COM. (PART – II)**

Paper: **BUSINESS COMMUNICATION**

**1. COMMUNICATION**

Process / Factors, Non-verbal Communication, Planning steps, Business Writing Principles,

**3. OPENING AND CLOSING .**

**4. LEGAL ASPECTS OF BUSINESS COMMUNICATION**

**5. BUSINESS LETTERS**

Kinds: Inquiry (Status); Replies to Inquires, Refusal and cancellation of an order, Claim and adjustment (Positive and Negative); Job Letter: Credit Application and Collection Letters.

**6. INTER-OFFICE MEMOS**

**8. BUSINESS REPORT**

Definition, Classification, functions, importance, preparation steps; Preparation of: 1) Memorandum Report, and (2) Letter Report

**9. MARKET REPORT**

Commodity and Capital Markets, Market Terms, Reproduction of Technical Reports in non-technical language.

**10. NON-WRITTEN COMMUNICATION**

**C) Leading and Participating:**

- i) Definition of Leadership
- ii) Kinds of Leadership;
- iii) Planning Steps Problem-solving Conference,
- iv) Responsibilities of leader during Problem solving conference.

**D) Interviewing:**

- i) Definition,
- ii) Responsibilities interviewer and interviewee.
- iii) Interview evaluation

## Syllabi for upcoming B.Com. Annual Examinations-2020

### **B.COM. (PART – II)**

#### **PAPER : PRINCIPLES OF MANAGEMENT**

- 1. The Emergence of Business and Management Thought:**  
Concept of scientific management, Human Relation and Administration, Universal functions of a Manager, qualities of a good manager.
- 2. Effective Decision Making:**  
Process of Decision Making, Rational of Decision Making, preventing the problem, Solving the problem. Guideline for effective decision-making.
- 3. The Planning Process:**  
Activities involved in the process of planning, Establish policies, Procedures and rules. Common reasons for failure of plans.
- 4. Organization:**  
Organization and Organization bureaucracy, Basic elements of organizing, Division of Labour, Delegation of Authority, Organization structure, Span of Control.
- 5. Motivations:**  
Concepts and Applications in Organization, Need Theory, X & Y Theory, Two factor Theory, Human Relations Theory and Money and Motivation Theory.
- 6. Staffing:**  
Staffing activities, determining, performance appraisal, MBO as a technique, for appraisal, Compensation, Promotion, Termination.
- 7. The Questions of Authority. Concept of Authority in Management:**  
Sources of Authority, Line, Staff and Functional Authority.
- 8. Know Thyself (Understanding Human Psychology)**  
Basic Motives, Humanistic approach,
- 9. Leadership:**  
Manager as a leader, An elementary introduction to leadership theories.
- 10. Group Dynamics:**  
Characteristics of a group, Reasons, Types and control.

## Syllabi for upcoming B.Com. Annual Examinations-2020

### **B.COM. (PART – II)**

#### **PAPER: ECONOMIC DEVELOPMENT OF PAKISTAN**

##### **1. ECONOMIC DEVELOPMENT**

- a) Definition of Economic Development
- b) Distinction between Economic Growth and Economic Development.
- c) Characteristics of a Developing Economy
- d) Pre-requisites of Economic Development.

##### **2) RESOURCES OF PAKISTAN AND THEIR ROLE:**

- a) Natural Resources.
- b) Human Resources
- c) Capital Resources.

##### **3) AGRICULTURAL DEVELOPMENT:**

- a) Agricultural Sector and its role
- c) Agricultural Marketing
- d) Agricultural Finance
- e) Agricultural Taxation

##### **4) INDUSTRIAL DEVELOPMENT:**

- a) Development and Prospects
- b) Localization of Industries and Public Investment
- c) Large Scale, Small Scale and Cottage Industries
- d) Industrial Policies

##### **5) FOREIGN TRADE:**

- a) Main Exports and Imports
- b) Volume, Value and Trends in foreign Trade, Balance of Payments.  
Import Substitution and Export Promotion Strategies

##### **6) FOREIGN AID AND ECONOMIC ASSISTANCE:**

Sources, Forms, Cost and benefits of Economic assistance

##### **7) TRANSPORT AND COMMUNICATION:**

Means and their role in the Economic Development of Pakistan.

##### **8) BANKING AND FINANCE:**

- a) Role of Commercial Banks in Economic Development.
- b) Money and Capital Markets and their Instruments.

##### **9) BUDGETING:**

- a) Sources of Public Revenue and Heads of expenditure,
- b) Budget formulation with special reference to Pakistan.
- c) Deficit financing.

##### **10) ECONOMIC PLANNING IN PAKISTAN:**

Objective, forms and instruments of Economic Planning with special reference to current plan in Pakistan.

## Syllabi for upcoming B.Com. Annual Examinations-2020

### **B.COM. (PART – II)**

#### PAPER: **ADVANCED ACCOUNTING**

2. Company Accounting :Preparation of Financial Statements for Public Limited Company in accordance with international accounting standards; statement of Retained Earning showing appropriation and balance sheet.
3. Cash flow statement (In-Direct Method) Cash flow from Operating Activities, Cash flow from Investing Activities and Cash flow from Financing Activities.
4. Absorption, Amalgamation of companies
5. Financial Statement Analysis : Tools of Analysis, Dollar / Rupees and percentage change, trend percentage, component percentage common size financial statement and ratio (interpretation)
6. Head office and Branch Accounting: Recording of Reciprocal Transaction (independent branch), Billing of Merchandise at cost and above cost, Reconciliation statement. –
8. Accounting for Installment Sales under Perpetual System, Defaults and Repossessions, Recognition of Realized Cross Profit, Reporting of Relevant Accounts on Financial Statements.

## Syllabi for upcoming B.Com. Annual Examinations-2020

### **B.COM. (PART – II)**

#### **PAPER: COST ACCOUNTING**

1. Cost Accounting Concept , Classification of Cost, Distinguish between Cost Accounting. & financial Accounting
2. Accounting for Manufacturing Concerns
3. Job Order Costing (Perpetual System)
4. Factory Ledger & General Ledger
5. Process Costing: Characteristics & Procedure of Process Costing, Cost by Department, Product Flow & cost of Production Report
6. Standard Accounting: Material Variance, Labor Variance and Factory overhead Variance (Two way Variance)
7. Material Costing: Store Ledger Card under FIFO & LIFO Methods
9. Factory Overhead: Planned Applied and Actual with use of Factory Overhead rate, Allocation of Factory Overhead Cost, Producing and Service Department.

## Syllabi for upcoming B.Com. Annual Examinations-2020

### **B.COM. (PART – II)**

Paper: **BUSINESS AND INDUSTRIAL LAW**

#### **Business Law**

##### **I. LAW OF CONTRACT**

Introduction and definition of contract, Essentials of a valid contract, void agreements, contingent of the contract, Discharge of contract, Quasi contracts, Indemnity and Guarantee, Bailment and Pledge, Agency.

##### **II THE SALE OF GOODS ACT**

Define goods and its classification, Distinction between sale and agreement to sell, price, conditions and warranties, Transfer of property, Transfer of title, unpaid seller and his rights, Delivery and its rules, Auction sale.

##### **VI. CARRIAGE OF GOODS.**

Common Carrier. Essentials of a Common Carrier, Rights, and Duties of a common Carrier. Restricted Liability of Railway Carriage as common carriage and by Sea.

#### **INDUSTRIAL LAW-**

##### **I. THE FACTORIES ACT**

Definitions, certifying surgeon and inspector, their powers and duties, provisions relating to Health, safety and welfare, hours of work and holidays, special provisions regarding employment of women and children Adolescent.

##### **II. INDUSTRIAL RELATIONS ORDINANCE**

Definitions, Trade union and its registration, collective Bargaining agent, unfair labour practices, method of settlement of Industrial disputes labour courts, strike and lockout.

##### **III. WORKMEN'S COMPENSATION ACT**

Meaning of the terms Accident and arising out of and in the course of Disablement, Employer's liability, when Employer is not liable to pay compensation.

## Syllabi for upcoming B.Com. Annual Examinations-2020

### **B.COM. (PART – II)**

**Paper: Auditing and Income Tax Law OPTIONAL (A)**

#### **Section – A (AUDITING )**

- I. Definition of auditing, Scope of audit. Limitation of audit
- II. Audit and investigation.
- III. Qualities of an auditor
- IV. Types of audit according to organization structure; statutory audit, private audit, Government audit, Internal audit, from practical point of view:- Annual or Final audit, Balance sheet audit, Partial audit, Interim audit, Management audit.
- V. Audit Program.
- VI. Audit working papers, purposes of working papers, Ownership of working papers.
- VII. Evidence in auditing, Types of evidence,
- VIII. Audit technique, Types of audit technique, Commencement of audit, Appointment, rights, duties and liabilities of auditor.
- IX. Internal control Features of effective internal control, Divisible profit, Effects of wrong calculation of profit.
- X. Auditor's report, Clean and Qualified audit report.

#### **SECTION "B" (INCOME TAX LAW )**

Introduction, Income Tax authorities, Computation of total / taxable income and tax payable of an individual salaried person income, including rental income from property.

## Syllabi for upcoming B.Com. Annual Examinations-2020

### **B.COM. (PART – II)**

**Paper: Banking and Finance (Optional – E)**

**BANKING:**

Definitions and kinds of Bank. Importance and functions of a commercial Bank, sources of Funds, Features of current, Saving and Fixed accounts credit instruments.

**BANK LOANS ADVANCES:**

Loans, cash credit, overdraft, discounting of Bills. Loans at call and short notice Letter of credit mortgage, principles of lending.

**CENTRAL BANKING:**

Nature objects and functions of a central Bank. And methods of credit control.

**FINANCE**

Definition, kind and importance of Finance, sources of business funds creditor's funds and owner's funds, their characteristics, advantages and disadvantages, Short, Intermediate and Long term finance

**ISLAMIC MODES OF FINANCING:**

Consumer finance: Musharika, Bal Salam, Leasing, Hire purchases, investment Finance, Masharika, Mudaraba

**WORKING CAPITAL:**

Definition, importance, kinds, factors governing the working capital and sources of working capital.

Syllabi for upcoming B.Com. Annual Examinations-2020

**B.COM. (PART – II)**

Paper: **URDU (M.T)**

اس سال ملحقہ کالجوں میں اردو لازمی کی کتاب مخزن ادب کے مندرجہ ذیل اسباق سے امتحانی پرچہ تیار کیا جائے گا۔

حصہ نثر:

- |                               |                         |   |
|-------------------------------|-------------------------|---|
| ☆ سیر دوسرے درویش کی          | ☆ خطوطِ غالب (پہلا خط)  | ☆ قومی تعلیم، قومی ہمدردی اور باہمی اتفاق |
| ☆ سرسید مرحوم اور اردو لٹریچر | ☆ ہمارا معاشرہ اور عربی | ☆ جانی دشمن                               |
| ☆ سیاہ و سفید                 | ☆ لاہور کا جغرافیہ      | ☆ مینارِ پاکستان                          |

غزل:

- |                          |                 |                      |
|--------------------------|-----------------|----------------------|
| ☆ میر تقی میر - پہلی غزل | ☆ خواجہ میر درد | ☆ خواجہ حیدر علی آتش |
| ☆ غالب - دوسری غزل       | ☆ حسرت          | ☆ فیض - دوسری غزل    |

منظومات:

- |                    |   |                     |
|--------------------|---|---------------------|
| ☆ درجہ واسپ (سودا) | ☆ کل نفس ذائقۃ الموت (نظیر)               | ☆ مرثیہ غالب (حالی) |
| ☆ اذان (اقبال)     | ☆ بکری کو ساگ پات کا سودا نہیں رہا (اکبر) | ☆ دورنگی (جوش)      |