### **University of Sargodha**

Syllabi and Courses of Reading of Associate Degree in Commerce, Part I & II. The details of the scheme are given as under: -

### Associate Degree in Commerce Part-I

Code No.	Title of Subject. Marks	
BC-301	Business Statistics & Mathematics	100
BC-302	Computer Application in Business	100
BC-303	Economics	100
BC-304	Financial Accounting	100
BC-305	Functional English	100
BC-306	Introduction to Business	100
BC-307	Money, Banking and Finance	100
BC-308	Islamic Studies	60
	(Ethical Behavior in lieu of Islamic Studies for Non-Muslim Students)	
Total:		760
Associate Degree in Commerce Part-II		

Code No.	Title of Subject Marks	
BC-401	Advanced Financial Accounting	
BC-402	Auditing	100
BC-403	Business Communication & Report Writing	100
BC-404	Business Law	100
BC-405	Business Taxation	100
BC-406	Cost Accounting	100
BC-407	Economics of Pakistan	100
BC-408	Pakistan Studies	40
Total:		740
Associate Degree in Commerce Part-I		760
Associate Degree in Commerce Part-II		
Total Marks		

## DETAILS OF COURSES BUSINESS STATISTICS & MATHEMATICS

### <u> FISTICS</u>

Definition, Application in Business and Commerce. Classification and Tabulation. Statistical Enquiries, Diagrams and Graphs. Measures of Central Values. Measures of Dispersion. Skewness, Simple Correlation and Regression. Lines of Regression. Method of least square and curve fitting with application to Business.

Index Numbers: Kinds of Index numbers with special emphasis to consumer price Index numbers.

- 2. Probability: Set theory. Definition. Laws of Probability. Conditional Probability. Independent and Dependent events; Application in Business.
- 3. Random Variables: Introduction, Discrete and Continuous Random variables. Probability function. Expected values of Random variables.
- 4. Tests of significance: Introduction, Tests for means and proportions for single and two populations.
- 5. Sampling, Chi-Square, Statistical Package for Social Sciences

### **MATHEMATICS**

Solution of simultaneous equation. Solution of quadratic equation, sequence Series and Progression: Arithmetic & Geometric and their application in Business. Metrics and determinants: Addition, Subtraction and Multiplication of Matrices, Expansion of Determinants, Inverse of a matrix, Use of matrix in the solution of system of linear equations, Mathematics for Finance, simple and compound interest and annuities.

Note: At least two questions from each part will have to be answered.

- 1. Syed Hassan Mirza. Business Mathematic for Management and Finance.
- 2. L.W. Stafford. Business Mathematics
- 3. Richard Lacava. Business Statistics; when & Way; Irvan. & Publication, Illinois
- 4. Lavin. Business Statistics. Prentice Hall Inc.
- 5. Nasir Ali Syed, and G.H. Gill. Statistics & Business Mathematics. Fair Publication, Lahore.
- 6. Zulfqar Ahmad Bowra, Business Statistics and Mathematics.
- 7. John Hegarty "Calculus for Management and Social Sciences", Allyn and Bacon, Inc, Boston (USA).
- 8. Frank S. Bundwick "Applied Mathematics for Business, Company, New York, USA

### Computer Applications in Business

.ЭМ-т, Paper-302

Total Marks: 100

### Theory:

(70 Marks)

Computer: Introduction to computers, history of computers, Generations of computers, types of computers, classification of computers, hardware & software, components of computers, microprocessor & its parts, memory (RAM & ROM)& its types, input /output Devices, Storage devices.

Software: Definition of software, software Types (Application software and System software). Operating systems, different type of operating systems, functions of operating systems, Utility programs (compression software, diagnostic programs, backup utilities and disk-defragmentation), Programming languages (Low-level languages and high-level languages), Complier, Interpreter, generation of languages, Procedural and nonprocedural languages, object-oriented and database query languages, Language translators (compiler, interpreter and assembler).

Data processing: Difference b/w data & information, types of data processing. Data processing life cycle, Needs of data processing in business organizations,

Network and Communication: Types of networks (LAN, MAN, WAN, VAN, VPN, PBX), Network Topologies Network Devices (Switch, routers, and modem). Communication and its types. Transmission Mediums, Transmission Direction, Security issues (Viruses, Firewall and unauthorized access etc). Communication Ports (Serial, Parallel, USB etc.)

### Practical:

(30 Marks)



Microsoft Windows: Introduction, Features, Desktop elements, Display properties, control panel and its elements, Managing files and folders (creating, renaming, deleting etc).

#### Microsoft Word:

Introduction to NIS word environment, Features of MS word, working with menus, use of different Toolbars, Formatting and its types, Methods of cut copy & paste. Undo & Redo, Columns, tabs, header & footer, hyperlink, backgrounds, Mail merge using data from spread-sheets and/or tables, borders and shadings, working with tables, resize columns, rows, captions, table of contents, table of figures and index, page flayout, print formatting, Linking and embedding spread-sheet, Drawing toolbox. Shapes, lines, text boxes, aligning, distributing, grouping, flipping objects.

Microsoft Excel: Introduction to MS Excel Environment, Features of Excel, Working with menus (File, edit, view, insert, format etc), use of different Toolbars, Print I page setup, custom header/footer, Absolute & relative addressing, cell labeling. Formula, creating and copying. Use of different types of functions (statistical, Mathematical etc). Cell formatting: (border, alignments, number etc). Data types, formats, conversion tools: Sorting, filtering. Linking worksheets, pivot table, paste special Import / export of data from/to word processors, databases. text-files, charts: Bar charts, pie charts etc, conditional formatting.

Microsoft PowerPoint: Introduction to MS PowerPoint environment, Features, working with menus, Use of different toolbars, Create Slide, Edit Slide, Insert Slide, Run Slide Show, Insert Pictures, Animation and its types, Slide Transitions, Formatting Slides, Add Sounds, Slide Color Scheme, Using video clips and audio files, Enter text in your slides. Insert and resize a digital image or clip art, Apply a design template, Draw lines, Draw and coloring shapes, Create 3D shapes, Create Charts / tables.

Internet & E-mail: Difference between Internet, Intranct, Extranet, Services provided by internet, Advantage and Disadvantages of Internet, different types of web browser, search engine, saving information from the Internet, e-mail concept, creating free e-mail account, sending & receiving e-mails, Managing an e-mail account, Different terminologies of Internet and E-mail.

Practical Examination

1. A practical exam will be conducted in computer lab.

2. An external examiner appointed by the University will conduct the practical examination.

The practical exam will be conducted according to the above practical

course outline prescribed by the university.

RECOMMENDED BOOKS: (fatest editions)

1. Computer Fundamentals (Concepts, Systems & Applications) by Pradeep K. Sinha, Priti Sinha, (Professional Business Publication, Suite # 3, 5 Third Floor, Taj Arcade, 73-Jail Road, Lahore).

2. Dr. Liaquat Ali Chaudhary & Syed Asghar Ali Bukhari, Computer Application in Business, Syed Mobin Mahmood & Co., Lahore.

3. Srivastava, C. Fundamentals of information Technologies, Kalyani Publisher, New Delhi.

4. Peter Norton, Microsoft 2000. Techniedia, New Delhi - 02.

Introduction: Definition, Nature, Scope and Importance (Micro and Macro) Economics Description, Analysis and Policy: Economic Methodology.

Consumption: Definition and meaning, Diminishing Marginal Utility, Consumer's Surplus, Law of Substitution; Indifference Curves. Consumer's Equilibrium with Indifference Curves., Price and Income effect.

Demand & Supply: Definition and meaning, Curves; Elasticity of Demand and its measurement.

Income and Cross Elasticity. Supply, Changes in supply. Elasticity of Supply, Market Equilibrium Analysis.

Production: Law of variable proportions. Factors of Production, Land, Labour and its mobility, Capital, its meaning, accumulation of capital, productivity of Capital, Entrepreneur, Functions of Entrepreneur.

Costs of Production: Fixed, Variable, Total, Average and Marginal; Costs over time period. Derivation of short and long run cost curves.

Market: Perfect and Imperfect Competition. Demand and Supply Relationship. Market Price determination under Perfect Competition, Monopoly and Monopolistic Competition, Oligopoly, Duopoly (Basic Concepts).

Factor Pricing: Rent, Wages, Interest and Profit.

National Income: Measurement of National Income: Concepts of National Income-GNP, National Income at market price, at factor Cost; Measurement of National Product in Concepts and in constant prices.

Public Finance: Meaning, Difference between Private and Public Finance, Kinds of Taxes and Cannons of Taxation.

Economics in Islam: Economic role of State in Islam, Zakat and Usher.

Mathematical Economics: Differentiation of functions. Partial differentiation. Application of derivatives in Business/Commerce, Optimization. (Maximization and Minimization)

- Lioyd C. Reynolds Irwin. Micro Economics Analysis & Policy. Irwin. Homwood Illinois.
- 2. Nancy Smith Barrett. The Theory of Macro Economics Policy, Prentice Hall.
- 3. Edword Shapiro. Macro Economic Analysis, Harcourt Brace.
- 4. Muhammad Irshad, Economics, Naveed Publications Lahore.
- 5. Salman Rizavi, Economics, Syed Mobin & Company
- 6. Paul A. Sameulson. Economics, McGraw Hill Book Company
- 7. Saeed Nasir Textbook of Economics. Ilmi Kutab Khana, Lahore.
- 8. Sh: Manzoor Ali. Economics, Ilmi Kutab Khana, Lahore.

### Financial Accounting

Field of accounting. Accounting terminology. Accounting cycle. Accounting Equation.

Recording the business transactions: Journal, Ledger and Trial Balance.

Subsidiary Ledgers, Banking Transactions, Bank Reconciliation and Negotiable Instruments, Bills of Exchange etc.

Depreciation Methods and Accounting Treatment

The periodical adjustment and closing process-Accruals, pre-payments, inventory, depreciation, discounts, uncollectables. Correction of errors. Capital and Revenue. Provisions and Reserve.

The Worksheet and its Computerized Process.

- 7. Final Accounts, Income Statement, Statement of changes in owners' equity, Retained Earning Statement and Balance Sheet.
- 8. Partnership Accounts Formation. Admission, Retirement, Death and Dissolution.
- 9. Accounting for Non-trading concerns, Receipts and Payments Account. Income and Expenditure Account.
- 10. Incomplete records, single entry system.

- 1. M. Arif & Suhail Afzal, Accounting, Azim Academy Lahore.
- 2. Ghani, M.A. Principles of Accounting, Salman Publishers, Lahore.
- 3. Meigs and Meigs! Accounting. The Basis for Business Decisions. McGraw-Hill Book Company.
- 4. Niswonger and Fess, Accounting Principles, South-Wastern.
- 5. Ch.Muhammad Hanif and Azam Shafiq, Fundamentals of Accounting, Etisam Publishers, Lahore.
- 6. Horngren, Harrison JR & Robinson, Accounting.
- 7. William Pickles, Accounting, Pitman Publishing.
- 8. Frank Wood & Alan Sangster, Business Accounting, Pitman Publishing.
- 9. International Accounting Standards.
- 10. Dempsey Dupree & Matthew Marder, Principles of Accounting, Addison-wesley Publishing.

### FUNCTIONAL ENGLISH

Vocabulary: Antonyms, Synonyms, Homonyms, One word Substitute.

Practical Grammar – Sentence Structure: types of sentences – based on function e.g. Interrogative sentences, based on structure e.g. Compound sentences, Parts of a Sentence – subject, predicate, complements, direct indirect Objective, Rules for structuring sentences, Phrases – types and functions, Clauses – types and functions.

Parts of Speech: Major word classes, Nouns - with further classifications (regular, countable; uncountable; singular; plural), Pronouns - with further classifications, Verbs - emphasis on three forms of verbs, Adjectives - with further classification - three degrees of comparison, Adverbs - with further classifications. Minor word classes: Preposition, Conjunctions - with further classifications, Interjections, Auxiliary verbs, Determiners, Infinitive, Participle, Gerund, Genitives - types and functions.

Punctuation: Tenses - Types, Structure, Function, Conversion into negative and interrogative.

Active and Passive voice

Direct and Indirect speech.

Articles: Definite, Indefinite

Composition (comprehension) Précis Writing, Essay Writing

### amended Books (Latest Editions)

- 1. Atta-ur-Rehman, Functional English, Furrukh & Brothers, Lahore.
- 2. "J. Chilver", English for Business; A Functional Approach DP Publication Limited.
- 3. "Wren & Martin", High School English Grammar & Composition: S. Chand & Company Limited.
- 4. "Michael Swan", Practical English Usage, Oxford University Press.
- 5. A.J. Thomson & A.V. Martinet, A Practical English Grammar:
- 6. "Robert E. Barry", Basic Business English, Prentice Hall Inc. Englewood Cliffs, New Jerssy.

### BC-306: INTRODUCTION TO BUSINESS

Business: Meaning, Nature, Scope and Importance. Problems, Functions and Qualities of Businessman,

sole Proprietorship: Features, Importance, Merits and Demerits.

Partnership: Features, Merits and Demerits, Co-ownership vs. Partnership; Classification of Partnership.

Joint Stock Company: Features, Merits and Demerits, Formation, Memorandum of Association; Articles of Association Prospectus, Capital, Management, Meetings, Winding up.

Cooperative Society: Features, Kinds, Merits and Demerits.

Combination: Meaning, Causes and Purposes, Advantages and Disadvantages. Types of Combination. Forms of Combination.

Trade: Home and Foreign Import and Export Wholesales, Retail, Channels of Distribution: Meaning, Function, Kinds, Selection of Channels, Advantages.

Marketing: Definition, Functions, Types, Scope, Advantage and Disadvantage, Selling, Sales Promotion: Meaning, Objects and methods, Advertising.

Business Risk: Definition, Types, Methods of Handling Risk, Insurance: Meaning, Principles, Kinds (Life, Fire, Marine) Importance.

E-Commerce: Introduction and Significance.

Stock Exchange: Functions and working in Pakistan

- 1. Nisar-ud-Din. Business Organization. Aziz Publishers, Lahore.
- 2. Muhammad Irshad, Introduction to Business, Naveed Publications Lahore.
- 3. Khalid Mehmood Cheema,Introduction to Business, Syed Mobin Mahmood & company. Lahore.
- 4. Theodore J. Sielaff and John W. Aberle. Introduction to Business. Belmont, California. Wardsworth Publishing Company, Inc.
- 5. Asakari Zaidi S.A. Fundamentals of Business. Orient Publishers, Karachi-
- 6. Glass & Baker. Introduction to Business, South Western Publishing Company.
- 7. M.H. Ali Business Organization, PBC, Dhaka.
- 8. Saeed Nasir M.A. Introduction to Business. Ilmi Kutab Khana, Lahore.
- 9. Pickle / Abrahamson, Introduction to Business, Good Year Publishing Company California

# BC-307 MONEY, BANKING AND FINANCE

MONEY

Introduction: Evolution, forms and Issuance, Functions, Importance and Role of Money.

Determination of the Value: Quantity Theory of Money, Cash Balance Theory of Money, Modern theory of Money,

Changes in Value: Inflation, Kinds, Causes, Remedies, Deflation, Reflation, Disinflation, Measurement of Changes in Value: Index Numbers, Devaluation of Money.

Foreign Exchange: Introduction, Determination of Rates of Exchange and factors involved.

Trade Cycle: Phases, Causes, Remedies, Theory of Trade Cycles.

International Monetary Systems: IMF, IBRD, Asian Development Bank, Islamic Development BANKING

Introduction: Evolution, Definition, Kinds of Banks. Scope of Banking.

Commercial Bank: Functions, Importance, Role of Banks, Credit Instruments & Credit Creation, Bank Accounts: Opening, Operations and Closure of Various Types of Accounts.

Banker-Customer Relationship: Different Types of Customers, Nature of Relationship, Rights

Bank Advances: Running Finance, Cash Finance, Demand Finance, Term Finance, Discounting of Bills, Purchase of Bills. Principles, Precautions and Procedures for advancing. Letter of Credits: Kinds, Operations, Advantages.

Central Bank: Functions, Monetary Policy, State Bank of Pakistan, Functions and Role in the Economic Development of Pakistan.

Banking in Pakistan: Brief History, Nationalization, Privatization, ADBP, IDBP. Islamic Banking: Evolution of Islamic Banking System in Pakistan.

mportance, Kinds & Sources of Interest Based and Interest Free Financing.

# ooks Recommended: (Latest Editions)

- Israr H. Siddiqui, Practice and Law of Banking in Pakistan, Royal Book Co., Karachi. 1. 2. 3.
- S.A. Menai, Banking and Finance in Pakistan, Oxford University Press, Karachi.
- Crowther, An Outline of Money, Thomas Nelson & Sons Ltd, London. 4.
- M. Saeed Nasir, Money & Banking, Kitab Markaz Faisalabad.
- Hassan Mobeen Alam, Money Banking and Financing, Syeed Mubin Mahmood & Co., : 6.
- Muhammad Irshad, Money & Banking, Naveed Publication, Lahore.
- M.J.Henderson, Banking Operations, DP Publishing, Ltd. 8,
- Zia-ud-Din, Munawar Iqbal & M. Fahim, Money and Banking in Islam, International Centre for Research in Islamic Economics, King Abdul Aziz University, Jeddah & Institute 9. 10.
- Miller & Pulsinelli, Modern Money & Banking, McGraw Hill.
- M.Akram Khan, Islamic Banking in Pakistan, All Pakistan Islamic Education Congress,
- Abdul Jabbar Khan, Five Decades of Banking in Pakistan, NBP, Karachi. .11.

# 3. C 308: ISLAMIC STUDIES.

AS ADOPTED FOR BA. BSE EXAMINATIONS

سان برائے مطالعہ اسلامیات (لازی) نشاب برائے مطالعہ اسلامیات (لازی) (مسئل کا معنی سال (2011-2009) برائے تھامی سال (2010-2011) بنا ماسامیت (لازی) کے لیے 60 نمبر مختص ہوں گے۔

نصافی خاکر قرآن جمید حدیث شریف میرست البی س اسلامی نبتریب معربی سوالات (معربی سوالات پورے نصاب پرشتمل ہوں گے)

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مطالعة قرآن مجيدكي غيرورينه ويميت

قرآن كريم معلن مضعات كور المرايندي جائل المرايندي المراين كالأراي كالمراين كالشرائ كالماسة كال

(الف) ايمانيات(عقل أعلى والل كاحلات

توحيده رسالت ، لا تكر كتب ، آخر بند كا ثبات بردالل أخم نبوت ما موس رسالت

(ب) عبادات.

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15-09-2009

## قرأن مجيدي مندرجيذيل أيات كالرجم وشرح

- (١) البقرة / (آيات تسر ١٣٨٣ ١٤ ١٨ (الله ما في السموت و ما في الارض ....على القوم الكفرين) ايمانيات
  - (ii) الحجرات (آيات تبراتا ۱۸) موضوع ادب نيو كالطبيق ،معاشرتي احكام)
    - (iii) المومنون/٢٣٠: (آيات اتا 11) صفات موسِّمين
    - (iv) الفرقان/ra (آيات نمبر ٢٠٠٣ ١٠٤٥) و نسوع آواب معاشرت)
      - (y)
    - (Vi) الاجزاب/٣٣/ ( آيات: ٥٨٠٥٥) تخفضات نوي الله الله ( Vi)
      - (vii) الحشر/٥٩ (آيات ٢٠٠١) كلرا فريت بظمت قرآن)
  - (viii) القف/١٢ (آيات ١- ٣) تفكر وتديير متعلق آيات بشارت بعثت ختم المرسلين وعوت اورا قامت دين

(ix)

آلعمران/٣(آيات،١٩١،١٩١)

(ان في خلق اسموت والأوض واختلاف اليل والنهار لايت لا ولى الاباب الذين يذكرون الله)

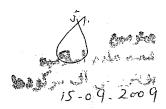
۱۔ احادیث نبوی کیالا

行為上海的自由此為

- ا عن عبد الله قال قال رسول الله تلم طلب كسب الحلال فريضة بعد الفريضة (بيهقى شعب الأيمان)
- ٢ عن ابي سعيدٌ قال قال رسول الله التاجر الصدوق الامين مع النبين والصديقين والشهداء
   (جامع ترمذي سنن دارمي دار القطني)
  - ٣ عن ابن متعودً عن النبي لا تزول قدما ابن آدم يوم القيامة عنه ربه حتى يسئل عن خمس عن عمره فيما افنا
  - وعن شبابه فیما ابلاه وعن ماله این اکتسبه و فیما انفقه و ما داعمل فیما علم (جامع ترمذی)
- عن على قال قال رسول الله من ملك زاداً و راحلة تبلغه الى بيت الله ولم يحج فلا عليه ان يموت يهوديا او نصرانياً و ذلك ان الله تبارك و تعالى يقول و لله على الناس حج البيت من استطاع اليه سبيلاً (جامع ترمذي)
- . عن ابي هريرة رضي الله عنه أن رسول الله قال: اتدرون ما المفلس؟قالو المفلس فينا من

15.09.2009 William J. 15.09.2009 لا درهم لا ولا متاع، قال أن المفلس من أمتى من ياتى يوم القيمته بصلوة وصيام و خود و ياتى يوم القيمته بصلوة وصيام و خود و ياتى قد شتم هذا ، فضرب هذا الله أخذ فيطى هذا من حساقة وهذا من حسالته، فأن فنيت حسناته، قبل أى يقضى ما عليه أخذ من خطاياهم فطرحت عليه ثم طرح في النار

- عن شبرمة بن معبد قال قال رسول الله مروا الصبيان الصلوة ازا بلغ سبع سنين و اذا بلغ عشر سنين فاضربوه علمها اخرجه ابو دائود الترمذي و لفظه علموا الصبي الصلوة ، ابن سبع سنين واضربوه علمها ابن عشر (صحيح بخاري)
  - عن ابى هريرة قال رسول الله عليال تجدون شر الناس يوم القيامة ذا الوجهين الذى
     ياتى هولاد بوجه و هولا به جه (متفق عليه)
  - قال رسول الله عَالَيْتُ إِنَّ الْعَلَ شيء يوضع في ميزان المومن يوم القيامة خلق حسن،
     و ان الله يبغض الفاحيث البدي (ترمذي ابو الدرداء)
- الله عن عمرٌ بن الخطاب قال قال بقال رسول الله حين سئل عن الايمان ان تومن بالله و ملائكته و كتبه و رسله و اليوم الآخر و تومن بالقدر و خيره و شره (متفق عليه)
- العباس بن عبد المطلب انه سمع رسول الله عليظة يعقول ذاق طعم الإيمان من رضي بالله رباً، وبالاسلام دينا و بمحمد رسولًا ـ (مسلم)
  - ۱۱. عن انسي قال قال رسول الله عليه والذي نفسي بيده لايومن عبد حتى يحب لا خيه ما يحب لنفسه (متفق عليه)
- ۱۲ عن النعمان بن بشير قال قال رسول الله يُتَلِيِّكُ تركي المؤمنين قرى تراحمهم و توادهم و تعاطفهم كمثل الجسد الأاشتكي عضو تداعي له ساترالجسد بالسهر والحمي (متفق عليه)
- ۱۲ عن ابن عمر رضى الله عنها قال: قال رسول الله عَلَيْ الله على خمس شهادة ان الله الا الله و ان محمد أعبده و رسوله و اقام اصلوة و ايتاء الزكوة وحجج البيت و صوم رمضان (مثفق عليه)
  - 1٤ عن ابي سعيد الخدري عن رسول الله عليالله من رأى منكم منكراً فليغيره بيده فان لم يستطع فبلسانه، فإن لم يستطع فبقله و ذلك اضعف الايمان (رواه مسلم)
- عن عبد الله بن عمر قال: فال رسول الله عليها الاكلم راع و كلكم مسئول عن رعيته فا
   لامام الذي على الناس راع و هو مسئول عن رعيته والرجل داع على اهل بيت و هو



مسئول عن رعيته والمراة راغية على بيت زوجها وولده وهي مسئولة عنهم و عبد الرجل راع عن مال سيده وهو مسئول عنه الا فبكلكم راع وكلكم مسئول عن رعيته (متى عليه) بازل بي 60/16 (6)11)2-1-2-2 وفتت ووكفنظ ميسوال معروضي يركوني سيد والتزاء كديوا كالمعس قرآن كريم ك يحفوظ كتاب مون يرايك آيت ياس كالرجمة كصي ة (i) توحيد كي تغريف يجيئ (ii) قیامت کا آنامقلی اغتباری نے بھی ضروری ہے۔ اس کی ایک دلیل دوسطروں میں ککھیں۔ (iii) ختم نبوت کے ان میں کی دیا تھ کا کھول ہے (iv)نی کریم فیاللہ کے اگر ان کہ بار میں ایک الکی تحریبات (v)ورووشريف يرصف كاكالير عداك المستشر يجي (vii) جهادِ کی تعریف کیجنے؟ (viii) زكوة كالصطلات من المسيل وال نيسرا معدود في نيس عددا إحداد أسدادر المراقشر تشرك كريا 20 الف ـ وان طآيفتان من المومنيي افتلوا فاصلحوا بينهما قد افلح المومنون الذيب أمم في صلاتهم جشعون هو الذي أرحل وسوله بالهدي ودين الحق الطّهرة على الدّين كلِه ان الذيل يودي ألله وردوه لعنهم الله في الدّنيا والاخزة سوال نمبرا مندرجه وبل احاديث ين عيابيا باديث كالرجمها ورمختر تشريح كريي 10 التاجر الصدوق الامين مع انبيين و الصديقين و الشهداء اربع من اعطيهن فقد اعطى خير الدنيا والاخرة فلبا شاكرا ولسانا ذاكرا وبدنا على البلاء صابراً وزوجة لا تبغى حوباً في نفسها و مالك بوال نمرى سيرت الني الله كالي كاسر الملي كمطالة كالنبيت واضح كرين يا

تغيروكردارو تخصيت كياريك باريك كريم الله المعالم بن كاريم معمون تحريكري-

15.09.2009

والنبره عمرى تهذي الشرة والتح اري كيسلمانون ياى كياازات مرتب مورى يال بالملام تمذيب كالموصيات بيلوث أثارات المراش المراش المراش المراش المراس ال مطالعة بيرت النح بيانة كي شرورت الهيت تزكينس اورتغير سربة وشخصيت كالوي منهاج (ii) = 15 0 161 (iii) 3 9 9 8 2 W (N) 1 (<sub>V</sub>) اقامت دين، خلفه يه راشدين و سهرين اجتماعيت وتشكيل-حاشرت ادراسو أحسابه اخوت واتحادامت (vi) (vii) قرآن مجيد مين سير سيراد عالم الله كاليان (viii) غزوان نبوی مقاسیده خکست اسلامي تونيدي وتغدانا 10 تهذيب كي تعريف اسلاى تبذيب كى صوصات اسلان تهذیب کی نیادی دورون سر اللكافية عيد كالريازات سلاى تهذيب كيهمي اثرانيد اسلاى تهذيب كالمعاشر في وسائل الشات عصرى تهذيبي مشكش اوراسلام معروشي سوالات 10

15-09.2009

# 8: Ethical Behaviour in lieu of Islamic Studies for Non-Muslim Students

law

### ical Behaviour:

- 1. Meaning and Scope of Ethics,
- Relation of Ethics with:
- Religion
  - b) Science
  - Historical Development of Morality:
  - a. Instinctive Moral Life.
  - b. Customary Morality
  - c. Reflective Morality.
- Moral Theories:
  - a. Hedonism (Mill)
  - b. Intuitionism (Butler)
  - c. Kant's Moral Theory
- Moral Ethics and Society:
  - a. Freedom and Responsibility.
  - b. Tolerance
  - c. Justice
  - d. Punishment (Theories of Punishment)
- Moral Teachings of Major Religions:
  - a. Judaism
  - b. Christianity
  - c. Islam
- Professional Ethics:
  - a. Medical Ethics
  - b. Ethics of Students
  - c. Ethics of Teachers
  - d. Business
- Islam's attitude towards Minorities.

- William Lille, An Introduction to Ethics, London Methuen & Co.
- Titus, H.H. 'Ethics in Theory and Practice' N.Y. Thomas Y. Crowel. 2,
- Hill, Thomas. 'Ethics in Theory and Practice' N.Y. Thomas Y. Crowel. 3.
- Ameer Ali, S. 'The Ethics of Islam. Culcutta: Noor Library Publisher.
- Donaldson, D.M. 'Studies in Muslim Ethics' London .
- Sayed, S.M. A. (Tr.) 'Ta'aruf-e-Akhlaqiat. Karachi: BCC&T, Kar. Univ..

### Advanced Financial Accounting BC-401:

- Company Accounts, Issue of Shares, Bonds, over subscription, Refund. Issue of
- Preparation of final accounts under Companies Ordinance 1984. Dividends and
- the Phytheric mercon. Ratio Analysis: Solvency, Profitability, Efficiency, Marketability. 3.
- Branch accounts.
- . 1. . Departmental Accounts.
- Mergers, acquisitions and changes in financial structures, Valuation of Goodwill 5. Ġ. 7. and Shares.
- Liquidation of Joint Stock Companies.
- Consignments & Joint Ventures Accounts. 8. 9.
- 10. . Contract Accounts.

- Meigs and Johnson, Advanced Accounting, McGraw Hill.
- Karrenbrock and Simon Advanced Accounting, South Western Publication 1. 2.
- Karrenbruck & Simon, Intermediate Accounting, Southwestern Publication 3.
- M.A. Ghani, Advanced Accounting, Sulman Publication, Lahore.
- Aftab Ahmad Khan, Advanced Accounting, Orient Publishers, Karachi. 3.
- Nisar-ud-Din, Advanced Accounting, Labore. 4.
  - Uzair Hassan, Advanced Accounting, Karachi.
- Carter, Advanced Accounts, Pitman Publishers, London. 5.
- Rup Ram Gupta, Advanced Accounting, Agra Book Store. 8.
- Jamshed R. Batliboi, Typical Problems in Advanced Accounting, The
- Hrishikesh Chakraborty, Advanced Accounting, Oxford University Press, 9. 10.
- Shukla & Grewal, Advanced Accounts, Union Book Stall, Karachi.
- Muhammad Muinuddin Khan, Advanced Accounting, Ideal Library, 11. Practice, Concepts and 12.
- Arnold J. Pahler, Advanced Accounting, 13. The Dryden Press.

Auditing BC-402;

Definition Scope and Objects Introduction:

Internal Audit, Internal Check, Internal Control for cash, purchases, Internal Control:

store and sales departments.

Continuous, Final and Interim audit. Audit Program, Test checking, Kinds of Audit:

Audit Working Papers, Audit Note Book. 1

Techniques and Applications. Vouching:

Verification of Assets and Liabilities. Verifications:

Auditors in Pakistan: Appointment, rights, duties and liabilities.

Statutory, Prospectus, Annual, Unqualified and Qualified reports.

Specialized Audit: Audit of Textile, Sugar, Bank, Newspaper Cement and Insurance

Companies.

Audit of computerized Accounting Records

Meaning, difference with audit, Detection of Frauds. Investigation:

BOOKS RECOMMENDED (Latest Editions)

Khawaja Amjad Saeed, Auditing, Accountancy & Taxation Services

Muhammad Irshad, Auditing Naveed Publication, Lahore.

Meigs & Larson, Principles of Auditing, University of Congress, Richard, D. 2. 4.

Attwood and Stein, N.D.de Paula's Auditing, Principles and Practice. Pitman Publishing Ltd., London.

Emile Woolf, Auditing Today, Prentice Hall International.

Wanda A. Wallace, Auditing Macmillan Publishing Companies, New York.

Kamal Gupta, Contemporary Auditing, Tata McGraw-Hill Publishing 8.

Muhammad Aslam Khan, Refresher Course on Auditing, S.A. Salam Publications, Lahore.

Importance of Business Communication: Introduction, Importance. :1.

- The Process of communication and Miscommunication: Elements of Concepts and Communication, communication, General Non-verbal Communication.
- Completeness, Conciseness communication: Business Principles Consideration, Concreteness, Clarity, Courtesy, Correctness.
- Process of Preparing effective business messages: Steps in planning effective business messages, Basic organizational plans, Beginning and endings, composition of the message.
- Direct Requests: Organizational plan, Inquires, Claims and requests for adjustments, Request regarding routine business, Invitations, Orders, Reservations
- Good news and Neutral Messages: Favourable replies to the request. 6.
- Bad news messages: The right attitude, Plan for bad news messages, Unfavourable replies to request.
- Sales Letters: Solicited sales letter, Unsolicited sales letter. 8.
- Collection Messages: Right attitude for effective collections, Collection stages. 9.
- Official letters: Parts and composition. 10.
- Business Reports: Meaning and classification, Main parts of the report, 11. organizational and outline of report.
- Market Reports: Definition, Scope, Importance, Contents, Market Terms. 12.
- Successful oral Presentation and Successful Listening: Presentation Description 13. and Methodology, Listening - Description.
- Successful Informative Speaking: Purpose, Kinds, Organization and Outlines of the Informative Speech.

- Herta A. Murphy, Effective Business communication, McGraw Hill. 1:
- Sh.Atta-ur-Rehman, Effective Business Communication and report writing 2: Farrakh Brothers, Lahore.
- John V. Thill Courtland L. Bouee", Excellence in Business communication, McGraw Hill Inc.
- Norman Sigband & David Bateman, Communicating in Business, Scott, 4. Foresman and Compnay, Glenview. Illinois.
- Raymond Lesikar & John Pettit Jr, Business Communication, Richard D. Irwin, Inc. Homewood, Illinois."
- Chester Wolford & Gretchen Vanneman, Business Communication, The Dryden Press.

### Law of Contract

Definitions. Formation of contract. Essentials of a Valid Contract. Performance of Contract. Discharge of Contract. Breach of Contract: Law Governing Indemnity, Guarantee, Bailment and Agency.

### Sale of Goods Act

Definition. Types of Contract of sales. Conditions and Warranties effects of the contract of sales. Performance of the contract. Rights of Unpaid seller.

### Negotiable Instruments Act

Definitions, Characteristics and Types of Negotiable Instruments. Negotiation, Endorsement, Liabilities of parties, Discharge from Liability.

### Carriage of Goods

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

#### Industrial Law .

Laws relating to Factories, Workmen Compensation, Social Security, Payment of Wages.

- A.G. Chaudhry, Mercantile Law in Pakistan Publishing House, Karachi.
- Khawaja Amjad Saeed, Mercantile Law of Pakistan, Accountancy & 2. Taxation Services Institute, Lahore.
- Khalid Mahmud Cheema, Business Law, Syed Mobin Mahmud & Co., Lahore.
- Govt, of Pakistan, Relevant Acts and Ordinances ٠i.
- I.R. Hashmi, A Manual of Mercantile Law. -1.
- Dr. Avtar Singh, Company Law, Irlan Law Book Flouse, Lahore. 5.
- Denis Keenan, Smith and Keenan's Company Law, Pitman 6.

Alistory of Income Tax Law in Pakistan. Taxation structure and Administration in Pakistan, Income Tax Law, Assessment procedure, Income Tax Problems of Individuals, Partnership and Joint Stock Companies. Computerized I.T. Returns of individuals, partnership and joint stock company, Wealth Tax Structure, Basic Features of Sales Tax and its application.

- Khawaja Amjad Saeed, Income Tax Law with Practical Problems. Accountancy and Taxation Services Institute, Lahore.
- Muhammad Muazzam Mughal, Income Tax: Principles and Practice,, Syed Mobin Mahmud & Co, Lahore. 2.
- Muhamad Muazzam Wughal, Sales Tax, Syed Mobin Mahmud & Co. 3.
- Luqman Baig, Income Pax: Problems & Solutions, Karachi.
- R.I. Naqvi, Income Tax Law, Taxation House, Lahore. 1.
- R.I Naqvi, Sales Tax Law, Taxation House, Labore. 5. 6.
- Govt. of Pakisian, Sales Tax Act.
- Govt. of Pakistan, Income Tax Ordinance. 7. 8.
- Luqman Baig, Income Tax Law, Ghazantar Academy, Karachi. .9.

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- Meaning, need and importance of Cost Accounting. Distinction between Cost & %C-406€ 1.
- Elements of Cost; Cost Classification and Costing systems; Cost Accounting Cycle Financial Accounting. 2.
- Vancher system and Control Accounts, Factory and General Office books. & Costing Techniques.
- Job Order Costing and its Cycle. 3.
- 4.
- Material Costing and Control. 5.
- Factory Overhead Costing, Accumulation, Application and Departmentalization G. 7.
- Process Costing; including treatment of addition of material in a subsequent 8. Department.

- Nisaruddin, Cost Accounting, Aziz, Publishers, Urdu Bazar, Lahore. BOOKS RECOMMENDED (Latest Editions) Matz. A., Usry, Cost Accounting, South-Western Publishing Co. Ohio.
  - 1.

  - Horngren, Foster & Datar, Cost Accounting, A Managerial Emphasis, 3. 4.
  - Hammer, Carter & Usry, Cost Accounting, South-Western Publishing, Co. 5.
  - Jack Gray & Ricketts, Cost and Managerial Accounting, McGraw-Hill Book 6.
  - Brock & Palmer, Cost Accounting, Principles and Applications, McGraw-Hill Book Company. 7.
  - T. Lucey, Costing. 8.

### BC-407: Economics of Pakistan

- Economic Development and its Requisites.
   Mineral, power, water, forest and Human resources.
   Influence of resources on economic and social development.
- 2. Development of Natural Resources
- Agricultural Development Main products. Food problems, Price of Agricultural products and Government
   policies, collective and cooperative Farming, Agricultural Finance: Problems and

Remedies; Marketing of Agricultural products and problems related thereto.

4. Industrial Development: -

Present position and prospects. Industrial finance and financial Institutions; Localization of Industries; Private and Public Investment; Large Scale, Small Scale, and Cottage Industries, SAMEDA, Marketing of Industrial Products.

5. Trade: -

Main Exports and Imports; Volume, Value and trends in foreign trade and Balance of payments; Trade agreements.

6. Transport and Communication:-

Development of means of Transport and Communication and their role in economic development.

Economic Planning, Budgeting and Debts financing.

- T. M. Saced Nasir. Economic Problems of Pakistan. Ilmi Book House, Lahore.
- 2. Government of Pakistan, Economic Survey,
- 3. Government of Pakistan, The Five-year plans.
- 4. Kh.Amjid Saced Economy of Pakistan.
- Parvez Flasan, Pakistan's Economy at the Crossroads, past policies and present imperatives, Oxford University Press, Karachi.
- 7. Ishrat Flussain, Pakistan the Economy of An Elitist State, Oxford University Press, Karachi.

(As adopted for B.A./ B.Sc. Examination 2000 amexed herewith)

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1. L.H. Quecchi. ..

.. The Struggle for Published, Etrigold, 1969. .. Ulama in Politics, Mornold, 1974.

2. I.H. Queeshi.

.. A Short History of Paidents.

9. I.H. Camonbi (Edu.)

Pook IV: Allen Rufo and Illes of Musika Nasianelisa. [Carochl, 1967. ... The Makins of Political, Lendon, 1950.

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.. A Geography of Publisher, Labore, 1977.

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