

# **CURRICULUM FOR BACHELORS OF COMMERCE**

## **2 YEAR PROGRAMME**



**UNIVERSITY OF GUJRAT**

## **B.COM PART-I**

<b>Code NO.</b>	<b>Title of Subject</b>	<b>Marks</b>
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-108	Islamic Studies/Ethics	60
	<b>Total Marks:</b>	<b>760</b>

## **B.COM PART-II**

<b>Code NO.</b>	<b>Title of Subject</b>	<b>Marks</b>
BC-101	Advanced Financial Accounting	100
BC-102	Auditing	100
BC-103	Business Communication & Report Writing	100
BC-104	Business Law	100
BC-105	Business Taxation	100
BC-106	Cost Accounting	100
BC-107	Economics of Pakistan	100
BC-308	Pak. Studies	40
	<b>Total Marks:</b>	<b>740</b>

<b>Total Marks:</b>	<b>B.Com Part-I</b>	<b>760</b>	<b>1500</b>
	<b>B.Com Part-II</b>	<b>740</b>	

**Practical Training:** Two months practical training with a reputed Business Information Technology and Commercial organization will be an integral part of the B.Com program. The students would be required to complete this training after appearing in the B.Com Part-II Examination.

# **B.Com Part-I**

**BC-301**

## **Business Statistics & Mathematics**

### **Statistics**

1. Definition, Application in Business and Commerce. Classification and Tabulation Statistical Enquiries, Diagrams and Graphs. Measure 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: Kind 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 Packages 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 equation , Mathematics for Finance, simple and compound interest and annuities.

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

### **Books Recommended (Latest Editions)**

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

**BC-302**

## **Computer Application in Business**

1. **Introduction to computer:** History of Computer, Parts of Computer, Types of Computer: Analog and Digital computers, Classification of computer Hardware and Software, Components of the Computer: Microprocessor, Memory, RAM, ROM, Input/output devices, storage devices, Type of software, operation Software , DOS & Window operating system, Application Software Utility

programmes, Programming languages: High level, Low level, procedural and non procedural languages ,Object-oriented and Data base query languages , Compiler, Interpreter and assembler. Common terminology's used in computer field.

2. **Data Processing:** Difference between Data & information, Data processing life cycle of data processing, how data become information. The need of data processing in business organizations.
3. **Microsoft Windows 2000:** Introduction, Task bar, Display properties Control Panel (mouse, keyboard, regional setting) etc.
4. **Network:** Types of Network LAN, MAN,WAN. Communication Channels Analog and Digital Transmission.
5. **MS Office 2000** (Word, Excel. Power Point)
6. **Internet, and E-mail:** Concept of internet services provided by Internet Using a web browser, Address bar, Refresh and stop, Use of Search engine, Saving information from the Internet, E-mail concept, Creation of an E-mail account of free web servers, sending and receiving E-mails, Difference between ISP a free server mail account.

### **Recommended Books ( Latest Edition)**

1. Dr. Liqat Ali Chaudhry and Syed Asgher Ali Bukhari. Computer Application in Business, Syed Mobin Mahmud & Co, Lahore
2. Srivastava, C. Fundamentals of Information Technologies, Kalyani Publisher, New Dehli.
3. Norton, P.et al. Microsoft Office 2000. Teachmedia, New Dehli-2
4. Nuqoosh Software Learner Short &Simple Guide: Find what you need fast, Nuqoosh, Lahore.
5. Robert A. Szmanski. Introduction to Computer & Information System.
6. Raymond Mcleod Jr. Management Information System, (International Edition)
7. Richard D. Lrwin. Computer Information System.

### **BC-303                      Economics:**

**Introduction:** Definition, Nature, Scope, and Importance, (Micro, 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 and 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, Concept of National Income-GNP National Income at market Price, at Factor Cost; Measurement of National Product in current price in Constant prices.

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

**Economics in Islam:** Economics role of state in Islam, Zakat and Usher.

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

**Books recommended (Latest Edition):**

1. Lloyd G. 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 Economics Analysis, Harcourt Brace.
4. Muhammad Irshad, Economics, Naveed Publications Lahore.
5. Salman Rizavi. Economics, Syed Mobine and 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.

**BC-304      Financial Accounting**

1. Field of accounting, Accounting terminology, Accounting cycle. Accounting Equation.
2. Recording the Business transactions: Journal, Ledger and Trial Balance.
3. Subsidiary Ledgers, Banking Transactions, Bank Reconciliation and Negotiable Instruments, Bills of Exchange etc.
4. Deprecation Methods and Accounting Treatment.
5. The Periodical adjustment and closing process-Accruals. Pre-Payment, inventory, depreciation discounts, uncollectables, correction of errors, capital and revenue provisions and Reserve.
6. 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.

**Books Recommended (Latest Edition)**

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 –Western.
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.

## **BC-305**                      **Functional English**

1. **Vocabulary:** Antonyms, Synonyms, Homonyms, One Word Substitute.
2. **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.
3. **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 classification. Minor word classes: Preposition, Conjunctions- with further classifications, Interjections, Auxiliary verbs, Determiners, Infinitive, Participle Gerund Genitives – Types and functions.
4. **Punctuation: Tenses** Types, Structure, Function, Conversion into negative and Interrogative.
5. Active and Passive Voice.
6. Direct and Indirect speech.
7. **Articles:** Definite, Indefinite.
8. Composition (Comprehension) Précis Writing, Essay writing.

### **Recommended Books (Latest Edition)**

1. Atta-ur-Rehman Functional English, Furrukh & Brothers, Lahore
2. “J. Chilver”, English for Business A Functional Approach, DP Publicaion 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 Qualities of a Businessman,

**Sole Proprietorship:** Features, Importance, Merits and Demerits.

**Partnership:** Features, Merits and Demerits, Co-ownership vs Partnership; Classification of Partners; Rights; duties and liabilities of Partner, Dissolution of Partnership.

**Join Stock company:** Features, Merits and Demerits, Formation Memorandum of Association, Article of Association, Prospectus, Capital, Management. Meetings Winding up.

**Cooperation Society:** Features, Kind, 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.

### **Books Recommended (Latest Edition)**

1. Nisar-ud- Din Business Organization. Aziz Publisher 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 W. Aberle. Introduction to Business Belmont California Wardsworth Publishing Company, Inc.
5. Asakari Zaidi S.A. Fundamentals of Business. Orient Publishers, Karachi.
6. Class & 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

**Value of Money:** Determination of the value: Theory of Money, Cash Balance Theory of Money Modern theory of Money.

**Changes in Value:** Inflation, Kinds Causes, Remedies, Deflation, Reflation, Disinflation, Stagflation.

**Measurement of Changes in Value:** Index Numbers, Devaluation of Money

**Foreign Exchange:** Introduction, determination of Rates of Exchange and factors involved.

**Introduction to Money and Capital Markets:**

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

**International Monetary System:** IMF, IBRD, Asian Development Bank Islamic Development Bank.

## **Banking**

**Introduction:** Evaluation, Definition, Kinds of Bank, Scope of Banking

**Commercial Bank:** Function, Importance, Role of Banks, Credit Instruments & Credit Creation, Scope of E-Banking.

**Bank Accounts:** Opening, Operations and Closure of Various Types of Accounts.

**Banker-Customer Relationship:** Different Types of Customers, Nature of Relationship, Rights and Duties of Both Parties.

**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 Bank:** Evolution of Islamic Banking System in Pakistan.

## **Finance**

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

### **Books Recommended: (Latest Editions)**

1. Israr H. Siddiqui, Practice and Law of Banking in Pakistan, Royal Book Co, Karachi.
2. S.A.Menai, Banking and Finance in Pakistan, Oxford University Press, Karachi.
3. Crowther, An Outline of Money, Thomas Nelson & Sons Ltd, London
4. M.Saeed Nasir, Money Banking, Kitab Markaz Faisalabad.
5. Hassan Mobeen Alam, Money Banking & Financing, Syeed Mubeen Mahmood & Co, Lahore.
6. Muhammad Arshad, Money and Banking, Naveed Publications, Lahore.
7. 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 of Policy Studies, Islamabad.
9. Miller & Pulisnelli, Modern Money & Banking, McGraw Hill.
10. M. Akram Khan, Islamic Banking in Pakistan, All Pakistan Islamic Education Congress, Lahore.
11. Abdul Jabbar Khan, Five Decades of Banking in Pakistan, NBP, Karachi.



Course Outlines attached at the end of the document

**Ethical Behaviour in Lieu of Islamic Studies for Non Muslim Students.****Ethical Behaviour:**

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

**Books Recommended:**

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

## **B.COM (PART-II)**

### **BC-401                      Advance Financial Accounting**

1. Company Accounts, Issue of Shares, Bonds, Over subscription, Refund, Issue of Bonus and right shares.
2. Preparation of Final accounts under companies Ordinance 1984. Dividends and the payment thereof.
3. Ratio Analysis Solvency, Profitability, Efficiency, Marketability.
4. Branch Account.
5. Departmental Accounts.
6. Hire Purchase, Installment Sales.
7. Mergers, Acquisitions and changes in financial structures, Valuation of Goodwill and Shares.
8. Liquidation of joint stock Companies.
9. Consignments & Joint Ventures Accounts.
10. Contract Accounts.

#### **Books Recommended (Latest Edition)**

1. Meigs and Johnson Advanced Accounting, McGraw Hill.
2. Karrenbrock & Simon Advanced Accounting, South Western Publication Co.
3. Karrenbrock & Simon, Intermediate accounting, Southwestern Publication, Co.
4. Aftab Ahmed Khan, Advanced Accounting, Orient Publishers, Karachi.
5. Nisar-ud-Din, Advanced Accounting, Lahore.
6. Uzair Hassan Advance Accounting, Karachi.
7. Rup Ram Gupta Advanced Accounting, Agra Book Store.
8. Jamshed R. Batliboi, Typical Problems in Advanced Accounting, The standard Accountancy Publications, Bombay.
9. Hrishikesh Chakraborty Advanced Accounting Oxford university Press, Dehli
10. Shukla and Grewal, Advanced Accounts union book stall Karachi.
11. Muhammad Muinuddin Khan Advance Accounting Ideal Library, Dhaka.
12. Arnold J.pahler, Advanced Accounting Concepts and practice The Dryden Press.

### **BC-402                      Auditing**

**Introduction:** Definition, Scope and Objects

**Internal Control:** Internal Audit, Internal Check, Internal Control for cash, Purchases, Stores and sales departments.

**Kinds of Audit:** Continuous final and interim Audit , Audit Program, Test Checking, Audit working papers, Audit note book.

**Vouching:** Techniques and applications.

**Verifications:** Verification of Assets and liabilities

**Auditors in Pakistan:** Appointments, Rights, Duties and liabilities.

**Audit Reports:** Statutory, Prospectus, Annual, Unqualified and Qualified Reports.

**Specialized Audit:** Audit of Textile, Sugar, Bank, News paper, Cement and Insurance companies.

**Audit of Computerized Accounting Records:**

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

**Books Recommended:**

1. Khawaja Amjad Saeed, Auditing, Accountancy & Taxation Services, Institute, Lahore.
2. Muhammad Irshad Auditing Naveed Publication Lahore.
3. Zafar M. Zaidi Auditing
4. Meigs and Larson. Principle of Auditing, University of Congress. Richard, D.Irwan
5. Attwood and Stein, N.D.De, Paula's Auditing Principles and Practice. Pitman Publishing Ltd. London.
6. Emile Woolf, Auditing today, Prentice Hall International.
7. Wanda A.Wallace Auditing Macmillan Publishing Companies New York.
8. Kamal Gupta Contemporary Auditing Tata McGraw-Hill Publishing Company Ltd. Dehli.
9. Muhammad Aslam Khan Refresher Course on Auditing, S.A.Salam Publications Lahore.

## **BC-403                      Business Communication.**

1. **Importance of Business Communication:** Introduction, Importance.
2. **The process Communication and Miscommunication:** Elements of Communication, General Communication, Concepts and problems, non-verbal communication
3. **Principles of Business Communication:** Completeness Conciseness consideration, Concreteness, Clarity, Courtesy, Correctness.
4. **Process of preparing effective business messages:** Steps in planning effective business messages, Basic Organizational plans, Beginning and endings composition of the message.
5. **Direct Requests:** Organizational plan, Inquires, Claims and requests for adjustments, Request regarding routine business, invitations, orders, reservations letters.
6. **Good news and Neutral messages:** favourable replies to the request.
7. **Bad news messages:** The right attitude, plane for bad news messages, unfavourable replies to request.
8. **Sales Letters:** Solicited sales letter, unsolicited sales letter.
9. **Collection messages:** Right attitude for effective collections, Collection Stages.
10. **Official Letters:** Parts and composition.
11. **Business Reports:** Meaning and Classification, Main parts of the reports, Organizational and outline of report.
12. **Market Reports:** Definition, Scope, Importance, Contents, Market Terms.
13. **Successful Oral Presentation and Successful listening:** Presentation – Description and Methodology, Listening – Description.
14. **Successful Informative Speaking:** Purpose, Kinds, Organization and Outlines of the informative speech.

**Books Recommended: (Latest Edition)**

1. Herta A. Murphy, Effective Business Communication McGraw Hill.
2. Sh. Atta ur Rehman, Effective Business Communication and Report Writing Farrakh Brothers Lahore.
3. John V.Thill Courtland L.bouee”, Excellence in Business Communication McGraw Hill Inc.
4. Norman Sigband and David Bateman Communicating in Business Scott foresman and Company, Glenview Illinois.
5. Raymond Lesikar & Jhon Pettit Jr, Business Communication, Richard D, Irwin Inc. Home wood Illinois.
6. Chester Wolford and Gretchen Vanneman, Business Communication, The Drvden Press

## **BC-404     Business Law**

### **Law of Contract:**

Definitions, Formation of contract, Essentials of a Valid Contact, 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:**

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

### **Carriage of Goods:**

Common Carrier. Essential 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.

### **Recommended Books: (Latest Edition)**

1. A.G. Chaudhry, Mercantile Law in Pakistan. Pakistan Publishing House, Karachi.
2. Khawaja Amjad Seed, Mercantile Law of Pakistan, Accountancy & Taxation Services Institute, Lahore.
3. Khalid Mahmud Cheema, Business Law, Syed Mobin Mahmud & Co, Lahore.
4. Govt. of Pakistan Relevant Acts and Ordinances.
5. I.R.Hashmi. A Manual of Mercantile Law.
6. Dr. Avtar Singh, Company Law, Irfan Law Book House Lahore
7. Denis Keenan, Smith and Keenan’s Company Law Pitman.

**BC-405****Business Taxation**

History of Income Tax 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 applications.

**Books Recommended (Latest Edition)**

1. Khawaja Amjad Saeed, Income Tax with Practical Problems Accountancy and Taxation Services Institute, Lahore.
2. Muhammad Muazzam Mughal, Income Tax: Principles and Practice; Syed Mobin Mahmud 7 Co, Lahore.
3. Muhammad Muazzam Mughal, Sales Tax, Syed Mobin Mahmud 7 Co, Lahore.
4. Luqman Baig, Income Tax: Problems and Salutations Karachi.
5. R.I. Naqvi, Sales Tax Law, Taxation House Lahore.
6. R.I. Naqvi, Income Tax Law, Taxation House Lahore.
7. Govt. of Pakistan. Sales Tax Act.
8. Govt. of Pakistan, Income Tax Ordinance.
9. Luqman Baig, Income Tax, Ghazanfar Academy, Karachi.

**BC-406****Cost Accounting**

1. Meaning, need and importance of Cost Accounting, Distinction between Cost & Financial Accounting.
2. Elements of Cost, Cost Classification and costing systems; Cost Accounting Cycle & Costing Techniques.
3. Voucher system and Control Accounts, Factory and General Office Books
4. Job Order Costing and its Cycle.
5. Material Coasting and Control.
6. Labour costs Accounting and Incentive Wages Plans.
7. Factory Overhead Costing Accumulation, Application and Departmentalization including variance analysis.
8. Process Costing; including treatment of addition of material in a subsequent Department.

**Books Recommended:**

1. Nisaruddin Cost Accounting Aziz Publishers, Urdu Bazar Lahore.
2. Matz A, Usry Cost Accounting, South-Western Publishing Co. Ohio.
3. S. Qavi Ahmad, Cost Accounting.
4. Horngren, Foster & Datar, Cost Accounting, a Managerial Emphasis, South-Western Publishing Co.
5. Hammer, Carter & Usry, Cost Accounting, South-Western Publishing Co.
6. Jack Gray & Ricketts, Cost and Managerial Accounting, McGraw-Hill Book Company.
7. Brock & Palmer, Cost Accounting, Principles and Applications, McGraw. -Hill Book Company.
8. T. Lucey, Costing.

**BC-407****Economics of Pakistan**

1. **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.**
3. **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, 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.
7. Economic Planning, Budgeting and Depts financing

**Books Recommended:**

1. M.Saeed Nasir. Economic Problems of Pakistan. Ilmi Book House, Lahore.
2. Government of Pakistan. Economics Survey.
3. Government of Pakistan. The five-year plans.
4. Kh. Amjad Saeed Economics of Pakistan.
5. Parvez Hasan, Pakistan's Economy at the crossroads, past policies and present imperatives, Oxford University Press, Karachi.
6. Ishrat Hussain, Pakistan the Economy of an Elitist State, Oxford University Press, Karachi.

**BC-408****Pakistan Studies.**

Course Outlines attached at the end of the documents.

خاکہ برائے اسلامیات لازمی

(برائے عمومی ڈگری کلاسز)

پرچہ میں نمبروں کی تقسیم درج ذیل ہوگی۔

قرآن حکیم موضوعاتی مطالعہ

۳۰ نمبر

اسوۂ حسنہ

۱۵ نمبر

اسلامی تہذیب

۱۵ نمبر

میزان:

۶۰ نمبر

(۱) قرآن حکیم (موضوعاتی مطالعہ)

۳۰ نمبر

اسلامیات لازمی کے پرچہ میں طالب علموں کے لیے لازمی ہوگا کہ

کم از کم چار آیات اور دو احادیث کا ترجمہ اور تشریح کریں۔

قرآن حکیم (موضوعاتی مطالعہ) میں ۳۰ نمبروں کی تقسیم درج ذیل ہوگی۔

آیات کا ترجمہ

۲ × ۴ = ۸ نمبر

آیات کی تشریح

۳ × ۴ = ۱۲ نمبر

احادیث کا ترجمہ

۲ × ۲ = ۴ نمبر

احادیث کی تشریح

۲ × ۳ = ۶ نمبر

میزان: ۳۰ نمبر

(نوٹ) موجودہ اسکیم کے تحت بی۔ اے، بی ایس سی اور پروفیشنل ڈگری پروگرامز

میں داخل ہونے والے طلباء و طالبات قرآن حکیم ناظرہ مکمل کر چکے اور قرآن کے بیشتر

حصے کا ترجمہ بھی پڑھ چکے ہوں گے۔ اس لیے اس مرحلے میں قرآن حکیم کا موضوعاتی

مطالعہ کروایا جائے گا۔ جس میں قرآنی متن (ہر موضوع کے تحت آیات دی گئی ہیں)

کو بنیاد بنایا جائے گا۔

موضوعات

۱۔ عقائد

۱۔ توحید

۱۔ لوکان فیہما — عما یصفون۔ الانبیاء: ۲۲

۲۔ والذہکم الہ واحد — الرحمن الرحیم۔ البقرة: ۱۶۳

۳۔ ان فی خلق — لقوم یعقلون۔ البقرة: ۱۶۳



## ب - رسالت

- ۱- ما كان لبشر . . . كنتم تدرسون
  - ۲- وما اتيكم الرسول . . . العقاب -
  - ۳- اليوم اكملت لكم دينكم . . . ديناً -
- آل عمران : ۷۹  
الحشر : ۷  
المائدة : ۳

## ج - آخرت

- ۱- يا ايها الناس . . . كل زوج بهيج -
  - ۲- واتقوا يوماً . . . ربكم عظيم -
- الحج : ۵  
البقرة : ۳۸ ، ۳۹

## احاديث

عن عمر بن الخطاب قال قال رسول الله صلعم حين سئل عن الايمان ان تؤمن بالله وملائكته وكتبه ورسوله واليوم الآخر وتؤمن بالقدر خيره وشره - (متفق عليه)  
عن العباس بن عبدالمطلب قال قال رسول صلعم ذاق طعم الايمان من رضى بالله ربا وبالا سلام ديناً وبمحمد رسولا - (مسلم)

## ۲ - عبادات

- ۱- سورة المؤمنون كي پہلی گیارہ آیات  
قد افلح المؤمنون . . . هم فيها خالدون -
- المؤمنون : ۱-۱۱

## احاديث

- ۱- عن ابن عمر رضى الله عنهما قال قال رسول الله صلى الله عليه وسلم  
بنى الاسلام على خمس شهادة ان لا اله الا الله و ان محمداً عبده ورسوله  
واقام الصلوة و ايتاء الزكاة و الحج و صوم رمضان - (متفق عليه)
- ۲- وفي حديث جبريل قال رسول الله صلى الله عليه وسلم : الاسلام ان تشهد  
ان لا اله الا الله و ان محمداً رسول الله و تقيم الصلاة و تؤتي الزكاة و تصوم  
رمضان و تحج البيت ان استطعت اليه سبيلاً (متفق عليه)
- ۳ - امر بالمعروف و لهي عن المنكر :

- ۱- دعوت دين كي ضرورت و اهميت  
كنتم خیر امة اخرجت للناس . . . الفاسقون -
- آل عمران : ۱۱۰

## ب - طريق دعوت

- ۱- ادع الى سبيل ربك . . . بالمهتدين -
  - ۲- ولتكن منكم امة يدهون . . . المفلحون
- النحل : ۱۲۵  
آل عمران : ۱۰۳



## احاديث

عن ابي سعيدٍ الحدري عن رسول الله صلعم قال من راي منكم منكرا فليغيره بيده فان لم يستطع فبلسانه فان لم يستطع فبقلبه و ذلك اضعف الايمان (رواه مسلم)  
٢- عن عبدالله بن عمر قال قال رسول الله صلى الله عليه وسلم الا كلكم راع و كلكم مسئول عن رعيته فالامام الذي على الناس راع و هو مسئول عن رعيته و الرجل راع على اهل بيته و هو مسئول عن رعيته و المرأة راعية على بيت زوجها و ولده و هي مسئولة عنهم و عبد الرجل راع على مال سيده و هو مسئول عنه الا فكلكم راع و كلكم مسئول عن رعيته (متفق عليه)

## ٣- اتحاد امت

- ١- واعتصموا بحبل الله جميعا . . . لعلمكم تهتدون آل عمران : ١٠٣
- ٢- انما المؤمنون اخوة . . . ترحون الحجرات : ١٠
- ٣- قل يا اهل الكتاب . . . مسلمون آل عمران : ٦٣
- ٤- ولا تسبوا الذين . . . يعملون الانعام : ١٠٩

## احاديث

١- عن انس قال قال رسول الله صلى الله عليه وسلم والذي نفسي بيده لا يؤمن عبد حتى يحب لا خيه ما يحب لنفسه - (متفق عليه)  
٢- عن النعمان بن بشير قال قال رسول الله صلى الله عليه وسلم ترى المؤمنين في تراحمهم و توادهم و تعاطفهم كمثل الجسد اذا اشتكى عضو تداعى له سائر الجسد بالسهر و الحمى (متفق عليه)

## ٥- كسب حلال

- ١- كلوا من طيبات . . . فقد هوى طه : ٨١
- ٢- قل من حرم . . . يعلمون الاعراف : ٣٢
- ٣- ولا تأكلوا . . . تعلمون البقره : ١٨٨

## احاديث

١- عن النعمان بن بشير قال قال رسول الله صلى الله عليه وسلم الحلال بين و الحرام بين و بينهما مشتبهات لا يعلمهن كثير من الناس فمن اتقى الشبهات فقد استبرأ لدينه و عرضه و من وقع في الشبهات وقع في الحرام كالراعى يرعى حول الحمى يوشك ان يرتع فيه الا وان لكل ملك حمى الا وان حمى الله محاربه الا وان في الجسد مضغة اذا صلحت صلح الجسد و اذا فسدت فسد الجسد كله الا وهي القلب (متفق عليه)

- عن ابی ہریرہ قال قال رسول اللہ صلی اللہ علیہ وسلم ان اللہ تعالیٰ طیب لا یقبل الاطیبا  
وان اللہ تعالیٰ امر المؤمنین بما امر به المرسلین فقال تعالیٰ یا ایہا الرسل کلووا من  
الطیبیت واعملوا صالحا و قال تعالیٰ : یا ایہا الذین امنوا کلووا من طیبیت ما رزقناکم  
ثم ذکر الرجل یطیل السفر اشعث اغبر یمد یدیه الا السماء یا رب یا رب و  
مطعمہ حرام و مشربہ حرام و ملبسہ حرام و غذی بالحرام فانی یتستجاب  
لذلک۔ (رواہ مسلم)

### ۳۔ حقوق العباد

#### ۱۔ بنیادی انسانی حقوق

##### جان کا تحفظ

المائدہ : ۳۲

من اجل ذالک . . . لمسرفون

(ب) ملکیت کا تحفظ

النساء : ۲۹

یا ایہا الذین . . . بکم رحیما

(ج) عزت کا تحفظ

الحجرات : ۱۲

یا ایہا الذین . . . تو اب رحیم

(د)

البقرہ : ۲۵۶

لا اکراه فی الدین . . . علیم

(ح) حق مساوات

الحجرات : ۱۳

یا ایہا الناس۔ حبیراً

(خ) معاشی تحفظ

المعارج : ۲۰-۲۳

والذین فی اموالہم۔۔۔۔۔ المعروم

(ل)۔ اہلیت کی بنیاد پر مواقع کے حصول کا حق

النساء : ۵۸

ان اللہ یامرکم ان۔۔۔۔۔ بصیراً

م۔ حصول انصاف کا حق :

النساء : ۱۳۵

یا ایہا الذین امنوا۔۔۔۔۔ خبیراً

### ۴۔ حقوق نسواں

النحل : ۹۷

۱۔ من عمل۔۔۔۔۔ يعملون

الاحزاب : ۳۵

۲۔ ان المسلمین۔۔۔۔۔ عظیماً

النساء : ۷

۳۔ للرجال نصیب۔۔۔۔۔ مفروضاً

۸۔ غیر مسلموں سے تعاقب :

المتحنہ : ۸-۹

۱۔ لاینہکم اللہ۔۔۔۔۔ الظلمون

الانفال : ۶۱

۲۔ وان جنحوا للسلم۔۔۔۔۔ العلیم



## احادیث

۹ - خطبہ حجۃ الوداع :

ترجمہ اور اہم نکات

نوٹ :

مذکورہ بالا تمام عنوانات کی قرآنی آیات کی تفسیر میں ہر عنوان کے تحت احادیث دے دی گئی ہیں -

۱۰ نمبر

(۲) اسوۂ حسنہ (سیرت طیبہ)

سیرت طیبہ کے موجودہ حصے کو جوں کا توں برقرار رکھا جائے -

۱- ولادت با سعادت

۲- قبل از نبوت مکی زندگی

۳- بعثت نبوی

۴- دعوت و تبلیغ اور اس کی مشکلات

۵- ہجرت مدینہ

۶- مؤاخات اور میثاق مدینہ

۷- غزوات نبوی

۸- حجۃ الوداع

۹- وصال

(۳) اسلامی تہذیب

۱ - برصغیر پر اسلامی تہذیب کے اثرات

۱- تہذیب کی تعریف

۲- اسلام سے پہلے برصغیر کی تہذیبی حالت

۳- اسلامی تہذیب کے عوامل و عناصر

۴- برصغیر پر اسلامی تہذیب کے معاشرتی، اخلاقی، سیاسی اور

سماجی اثرات

۲- اسلامی تہذیب کے عالمی اثرات

۱- اسلام کی علمی تحریک

۲- فکری اثرات

۳- معاشرتی اور سماجی اثرات

۴- عصری تہذیبی تضادم

BC-408:

PAKISTAN STUDIES



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

(کل نمبر ۱۰۰)

مطالعہ پاکستان

حصہ دوم

- ۱۔ نظریہ پاکستان :
  - ۱۔ لیام پاکستان کے راضی و مقامات۔
  - ۲۔ نظریہ پاکستان۔
  - (الف) تعریف و قیود۔
  - (ب) نظریہ پاکستان اقبال اور قائد اعظم کے ارشادات کی روشنی میں۔
- ۲۔ نظریہ پاکستان تاریخی و جغرافیائی :
  - ۱۔ سید اعلیٰ تھریکین (شیخ احمد سرمندی - شاہ ولی اللہ اور شاہد)۔
  - ۲۔ تملوئی کوششیں (علی گڑھ - دہلی - لدوہ - الحمن حمایت اسلام اور دیگر مقامی تعلیمی ادارے - سندھ مدرسہ - اسلام آباد کالج - پشاور)۔
  - ۳۔ سیاسی جہد و جدوجہد۔
  - (الف) آلہوی انقلابیات اور مسلمانانہ جدوجہد تنظیمات۔
  - (ب) تھریکین انقلابیات۔
- ۳۔ تھریکین پاکستان :
  - ۱۔ مسلم قومیت - دور قومی المیہ کا ارتقاء۔
  - ۲۔ خندوستان کی آزادی کا مسئلہ اور مسلمانانہ۔
  - ۳۔ علامہ اقبال کا خطبہ الہ آباد۔
  - ۴۔ خودمختاری و امت مسلمہ اور پاکستان لیشنل موومنٹ۔

- ۱ - انتظارات، ۱۹۶۶ء اور کانگریس حکمرانی کا رویہ -
- ۲ - قرارداد پاکستان -
- ۳ - ۱۹۴۶ء کے انتظارات انقال انذار -
- ۴ - تمام پاکستان - ابتدائی مشکلات و اہم واقعات -
- ۵ - پاکستان میں اسلام للٹام کے لٹاڈی کوششیں -
- ۶ - قرارداد مقاصد -
- ۷ - ۱۹۵۶ء، ۱۹۶۲ء اور ۱۹۷۳ء کے آئین کی اسلامی دہلیات -
- ۸ - لٹاڈی تدریج - اللہیات -
- ۹ - ہماری منزل - مکمل اسلامی معاشرہ کا قیام -
- ۱۰ - ارض پاکستان -
- ۱۱ - جغرافیائی وحدت - فصل وقوع جغرافیائی اہمیت - دیہی و شہری علاقے -
- ۱۲ - تدریسی نیکال -
- ۱۳ - زراعت -
- ۱۴ - صنعت -
- ۱۵ - الرادی سموت (کتاب) -
- ۱۶ - پاکستان اور عالم اسلام -

Books Recommended :

Relevant portions of the following books :--

1. I.H. Qureshi, ..	..	<i>The Struggle for Pakistan</i> , Karachi, 1968.
2. I.H. Qureshi, ..	..	<i>Islam in Politics</i> , Karachi, 1974.
3. I.H. Qureshi (Edn.)	..	<i>A Short History of Pakistan</i> .
		Book IV: <i>Allen Rule and Rise of Muslim Nationalism</i> , Karachi, 1967.
4. Richard Symonds,	..	<i>The Making of Pakistan</i> , London, 1980.
5. K.U. Qureshi,	..	<i>A Geography of Pakistan</i> , Lahore, 1977.
6. محمد حسین رحمانی		پاکستان لاکڑ اور اہا Karachi, 1967.
7. فریح بیگم رحمانی		تدریجی و تاریخی پاکستان Lahore, 1977.
8. طارق رفیق پاکستان لاکڑ		سہ ماہیہ تاریخ و اہا کتابیں