

Semester-I AD Commerce 2025			
Course Codes	Subject Title	Category	Credit Hours
GEN-3101	Functional English	General	3(3-0)
GEN-3102	Applications of Information & Communication Technology (ICT)	General	3(2-1)
GEN-3103	Quantitative Reasoning I	General	3(3-0)
UOQ-3104	Understanding of Quran I	General	1(0-1)
IDC-3105	Economic Theory and Practice	Interdisciplinary	3(3-0)
BCM-3106	Introduction to Commerce	Major	3(3-0)
BCM-3107	Fundamentals of Accounting	Major	3(3-0)
Total Credit Hours			19

FUNTIONAL ENGLISH (GEN-3101)

Course Objectives:

The course is developed to enhance the language skills and critical thinking of students by

- Enabling them to correct use of grammar and language structures
- Enabling them to communicate effectively

Course Contents:

Grammar:

- Basics of grammar
- Parts of speech and their use in communication
- Sentence structure
- Correct use of Tenses
- Active and passive voice
- Practice in unified sentences (unity and coherence)
- Analysis of Phrase, Clause and sentence structures
- Transitive and Intransitive Verbs
- Punctuation and Spellings

Reading skills:

- Comprehension skills
- Literal understanding of text, reading between lines (interpret text), reading beyond lines (to assimilate, integrate knowledge)
- Answers to the questions on a given text

Discussion:

- General topics and everyday conversation (topics for discussion to be at the discretion of the teacher keeping in view the level of the students)
- Introducing ourselves, describing things, recounting past events, agreeing and disagreeing, compare and contrast

Listening:

- To be improved by showing documentaries/ films carefully selected by subject teacher
- Listening and note taking

Translation Skills:

- Urdu to English

Writing Skills:

- **Paragraph Writing**

Basic structure of paragraph and guidelines for writing an effective paragraph

Speaking Skills:

- Presentation Skills
- Introduction (types of presentation, structure of presentation)
- Prepared and unprepared talks

Note: Extensive reading is required for vocabulary building

Recommended Books:

1. **Functional English**

a) Grammar

1. Practical English Grammar by A. J. Thomson and A. V. Martinet. Exercises 1. Third edition. Oxford University Press. 1997. ISBN 0194313492
2. Practical English Grammar by A. J. Thomson and A. V. Martinet. Exercises 2. Third edition. Oxford University Press. 1997. ISBN 0194313506

b) Writing

1. Writing. Intermediate by Marie-Christine Boutin, Suzanne Brinand and Françoise Grellet. Oxford Supplementary Skills. Fourth Impression 1993. ISBN 0 19 435405 7 Pages 20-27 and 35-41.

c) Reading/Comprehension

1. Reading. Upper Intermediate. Brian Tomlinson and Rod Ellis. Oxford Supplementary Skills. Third Impression 1992. ISBN 0 19 453402 2.

d) Speaking

- 1) Ellen, K. 2002. Maximize Your Presentation Skills: How to Speak, Look and Act on Your Way to the Top
- 2) Hargie, O. (ed.) Hand book of Communications Skills
- 3) Mandel, S. 2000. Effective Presentation Skills: A Practical Guide Better Speaking Mark, P. 1996. Presenting in English. Language Teaching Publications

Applications of Information & Communication Technology

(ICT) (GEN-3102)

Objective

1. Explain the fundamental concepts, components, and scope of Information and Communication Technologies (ICT).
2. Identify uses of various ICT platforms and tools for different purposes.

Course Contents:

1. Introduction to Information and Communication Technologies:

- Components of Information and Communication Technologies (basics of hardware, software, ICT platforms, networks, local and cloud data storage etc.).
- Scope of Information and Communication Technologies (use of ICT in education, business, governance, healthcare, digital media and entertainment, etc.).
- Emerging technologies and future trends.

2. Basic ICT Productivity Tools:

- Effective use of popular search engines (e.g., **Google**, Bing, etc.) to explore World Wide Web.
- Formal communication tools and etiquettes (Gmail, Microsoft Outlook, etc.).
- Microsoft Office Suites (Word, Excel, PowerPoint).
- Google Workspace (Google Docs, Sheets, Slides).
- Dropbox (Cloud storage and file sharing), Google Drive (Cloud storage with Google Docs integration) and Microsoft OneDrive (Cloud storage with Microsoft Office integration).
- Evernote (Note-taking and organization applications) and OneNote (Microsoft's digital notebook for capturing and organizing ideas).
 - Video conferencing (Google Meet, Microsoft Teams, Zoom, etc.).
- Social media applications (LinkedIn, Facebook, Instagram, etc.).

3. ICT in Education:

- Working with learning management systems (Moodle, Canvas, Google Classrooms, etc.).
- Sources of online education courses (Coursera, edX, Udemy, Khan Academy, etc.).
- Interactive multimedia and virtual classrooms.

4. ICT in Health and Well-being:

- Health and fitness tracking devices and applications (Google Fit, Samsung Health, Apple Health, Xiaomi Mi Band, Runkeeper, etc.).
- Telemedicine and online health consultations (OLADOC, Sehat Kahani, Marham, etc.).

5. ICT in Personal Finance and Shopping:

- Online banking and financial management tools (JazzCash, Easypaisa, Zong PayMax, I LINK and MNET, Keenu Wallet, etc.).
- E-commerce platforms (Daraz.pk, Telemart, Shophive, etc.)

6. Digital Citizenship and Online Etiquette:

- Digital identity and online reputation.
- Netiquette and respectful online communication.
- Cyberbullying and online harassment.

7. Ethical Considerations in Use of ICT Platforms and Tools:

- Intellectual property and copyright issues.
- Ensuring originality in content creation by avoiding plagiarism and unauthorized use of information sources.
- Content accuracy and integrity (ensuring that the content shared through ICT platforms is free from misinformation, fake news, and manipulation).

Practical Requirement

As part of the overall learning requirements, the course will include:

1. Guided tutorials and exercises to ensure that students are proficient in commonly used software applications such as word processing software (e.g., Microsoft Word), presentation software (e.g., Microsoft PowerPoint), spreadsheet software (e.g., Microsoft Excel) among such other tools. Students may be assigned practical tasks that require them to create documents, presentations, and spreadsheets etc.
2. Assigning of tasks that involve creating, managing, and organizing files and folders on both local and cloud storage systems. Students will practice file naming conventions, creating directories, and using cloud storage solutions (e.g., Google Drive, OneDrive).
3. The use of online learning management systems (LMS) where students can access course materials, submit assignments, participate in discussion forums, and take quizzes or tests. This will provide students with the practical experience with online platforms commonly used in education and the workplace.

Reading Materials

1. "Discovering Computers" by Vermaat, Shaffer, and Freund.
2. "GO! with Microsoft Office" Series by Gaskin, Vargas, and McLellan.
3. "Exploring Microsoft Office" Series by Grauer and Poatsy.
4. "Computing Essentials" by Morley and Parker.
5. "Technology in Action" by Evans, Martin, and Poatsy.

QUANTITATIVE REASONING-I (GEN-3103)

Course Objectives:

Introduction, understanding of the basic mathematical and statistical tools, and real-life applications of quantitative reasoning.

Course Outlines:

Numerical Literacy: Number system and basic arithmetic operations; Units and their conversions, dimensions, area, perimeter and volume; Rates, ratios, proportions and percentages; Types and sources of data; Measurement scales; Tabular and graphical presentation of data; Quantitative reasoning exercises using number knowledge.

Fundamental Mathematical Concepts: Basics of geometry (lines, angles, circles, polygons etc.); Sets and their operations; Relations, functions, and their graphs; Exponents, factoring and simplifying algebraic expressions; Algebraic and graphical solutions of linear and quadratic equations and inequalities; Quantitative reasoning exercises using fundamental mathematical concepts.

Fundamental Statistical Concepts: Population and sample; Measures of central tendency, dispersion and data interpretation; Rules of counting (multiplicative, permutation and combination); Basic probability theory; Introduction to random variables and their probability distributions; Quantitative reasoning exercises using fundamental statistical concepts.

Recommended Books:

1. Quantitative Reasoning: Tools for Today's Informed Citizen by Bernard L. Madison, Lynn and Arthur Steen.
2. Quantitative Reasoning for the Information Age by Bernard L. Madison and David M. Bressoud.
3. Fundamentals of Mathematics by Wade Ellis.
4. Quantitative Reasoning: Thinking in Numbers by Eric Zaslow.
5. Thinking Clearly with Data: A Guide to Quantitative Reasoning and Analysis by Ethan Bueno de Mesquita and Anthony Fowler.
6. Using and Understanding Mathematics: A Quantitative Reasoning Approach by Bennett, J. O., Briggs, W. L., & Badalamenti, A.

7. Discrete Mathematics and its Applications by Kenneth H. Rosen.
8. Statistics for Technology: A Course in Applied Statistics by Chatfield, C.
9. Statistics: Unlocking the Power of Data by Robin H. Lock, Patti Frazer Lock, Kari Lock Morgan, and Eric F. Lock.

2. UNDERSTANDING OF QURAN I(UOO-3104)

Week	Units	Lesson	Assignments/home Task	Linguistic Rules
1	1	1-6	پڑھے گئے اسباق کے قرآنی الفاظ کا معنی لکھیں	معرّفہ، مذکر مؤنث
	1	9-14	پڑھے گئے اسباق کے قرآنی الفاظ کا معنی لکھیں	جمع کی دو اقسام ، نکرہ اور و کا معنی
2	1	15-17	پڑھے گئے اسباق کے قرآنی الفاظ ، قطعے اور جملوں کا ترجمہ لکھیں	ہذا، ہذہ ذالک ، تلک
	1	18-19 and revision of unit 1	پڑھے گئے اسباق کے قرآنی الفاظ ، قطعے اور جملوں کا ترجمہ لکھیں	لام تاکید ، اسم تفضیل
3	2	1-3	پڑھے گئے اسباق کے قرآنی الفاظ ، قطعے اور جملوں کا ترجمہ لکھیں	ان ، لام کئی اور فی کی بحث
	2	4-6	پڑھے گئے اسباق کے قرآنی الفاظ ، قطعے اور جملوں کا ترجمہ لکھیں	حروف جار علی ، من ، الی
4	2	7-9	پڑھے گئے اسباق کے قرآنی الفاظ ، قطعے اور جملوں کا ترجمہ لکھیں	حروف جار "ب" ، لام نافیہ ، لام نفی جنس ، ما نافیہ اور الا
	2	10-13 and Revision of Unit 2 Assignment	پڑھے گئے اسباق کے قرآنی الفاظ ، قطعے اور جملوں کا ترجمہ لکھیں	ان ، کان ، حروف النداء
5	Unit 3	1-2	پڑھے گئے اسباق کے قرآنی الفاظ ، قطعے اور جملوں کا ترجمہ لکھیں	صفت ، موصوف
	3	3-5	پڑھے گئے اسباق کے قرآنی الفاظ ، قطعے اور جملوں کا ترجمہ لکھیں	مضاف ، مضاف الیہ
6	3	6-7	پڑھے گئے اسباق کے قرآنی الفاظ ، قطعے اور جملوں کا ترجمہ لکھیں	مضاف ، مضاف الیہ
	3	8-10	پڑھے گئے اسباق کے	اسم فاعل ، اسم

		And revision of Unit 3 Quiz	قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	مفعول اور مثنیٰ
7				
8	Unit 4	1-2	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	ضمیر ہو منفصل، ؤ ضمیر متصل
	4	3-4	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	حروف جار، ضمیر متصل
8	4	5-8	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	ضمیر منفصل، انت، متصل "ک" مرکب اضافی اور ضمیر متصل
	4			
9	4	9-12	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	ضمیر منفصل، ہی، متصل ہا
	4	13-16 Assignment	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	ضمیر منفصل انا، ضمیر متصل ی
10	4	17 and revision of unit 4	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	حال
	Unit 5	1-2	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	جمع مذکر سالم، جمع مذکر سالم المسبوق بحرف الجر
11	5	3-4	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	جمع مذکر سالم المسبوق بالاضافۃ
	5	5-6 Quiz	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	ضمیر ہم منفصل و متصل
12	5	7-8	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	اضافت اور حروف جار
	5	9-11	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	ضمیر منفصل انتم اور متصل کم
13	5	12-14	پڑھے گئے ابساق کے قرآنی الفاظ، قطعے اور جملوں کا ترجمہ لکھیں	ضمیر منفصل نحن، متصل نا
	5	15-16	پڑھے گئے ابساق کے جملوں اور آیات کا ترجمہ لکھیں	حروف جار کو اضافت کے ساتھ ملانا
14	5	17-18	پڑھے گئے ابساق کے جملوں اور آیات کا ترجمہ لکھیں	اسما اشارہ ہؤلاء، اولئک
	5	19-23	پڑھے گئے ابساق کے	ما/الا، ان/الا،

			جملوں اور آیات کا ترجمہ لکھیں	انما، لیس، ما، کان، (الاء، الیس، الیوم، یومئذ، سبحان، مابینہما، قل، اذن، بنس، نعم، کلا، ما، ادراک، حسب، اعلم، مصیر، دینا(تمییز)
15	5	Revision unit 5		
	6	1-3	پڑھے گئے اسباق کے جملوں اور آیات کا ترجمہ لکھیں	فعل مضارع، جملہ فعلیہ، فعل مضارع، صیغہ مفرد
16	6	4-5	پڑھے گئے اسباق کے جملوں اور آیات کا ترجمہ لکھیں	فعل مضارع، صیغہ مفرد، یعلم
	6	6	پڑھے گئے اسباق کے جملوں اور آیات کا ترجمہ لکھیں	فعل مضارع، صیغہ جمع، یعملون
		Terminal		

ECONOMIC THEORY AND PRACTICE(ECO-3105)

Course Description

This course aims at giving students knowledge about the working of a mixed economy at the aggregate level under pinning of aggregate output and income determination, key macro-economic problems and major policy debate.

Course Objectives:

The basic objectives are extended to find out how the disciplines of national income, macroeconomics in closed and open economy, macroeconomic stabilization policies, macro-economic components (consumption, saving, private investment, interest etc.), public finance, money, and banking link up with conventional macroeconomics

Learning Outcomes:

At the end of this course, students will be able to:

1. To become familiar with and readily use economic terminology.
2. To learn about the analytical approach economists, take to the problem of scarcity.
3. To gain an intuitive understanding of macroeconomic theory and application.
4. To acquire better critical thinking skills through the analysis of present-day economic issues.

5. To provide a foundation for possible careers in business, government, academic or other sectors.
6. To develop a conscious recognition of economics in the world around us.

Recommended Textbook (Latest Available Edition)

- Dornbusch and Fischer Macroeconomics, McGraw Hill, New York. (Latest Edition).
- Mc Connell & Brue, Economic, Mc Graw Hill, INC (Latest Edition).
- Muhammad Hussain Choudhry, Economic Theory Volume 2, Caravan Book House, Lahore 2002.
- Samuelson and Nordhaus, Economics, McGraw Hill, New York. (Latest Edition)
- Kennedy, P. Macroeconomic essentials: understanding economics in the news. 3rd edition Cambridge, MA

Reference Material:

Students can use following references for understanding the concepts

- Ruffin & Gregory, Principles of Economics, Scott, Foresman & Company.

Course Content / Weekly Plan

Week No.	Topic	Assignments	Quiz
Week 01	Introduction about course/policies and procedures.		
	Concept of GDP Approaches to measure GDP		
	Aggregate Demand and supply		
Week 02	Measuring inflation Measuring unemployment		
	Explaining business cycle, its phases , cause and types		
	. Defining money M1 , M2 and M3 money supply		
Week 03	Functions of money.		
	Inflation and its types		
	Causes of inflation		
Week 04	Quantity theory of money	Assignment 1	
	Monetary policy and inflation		
	Stagflation		
Week 05	Philip curve		
	Concept of exchange rate		
	Types of exchange rate		
Week 06	Concept of Balance of payment		Quiz 1
	Determinates of balance of payment		
	Monetary policy under fixed exchange rate		
Week 07	Midterm		
Week	Purchasing power parity (PPP)		

08	Purchasing power parity and interest rate parity		
	Monetary policy vs fiscal policy		
Week 09	Basic concept of utility , scarcity , goods and services	Assignment 2	
	Law of demand , Determinants of demand		
	Law of supply, Determinants of supply		
Week 10	Shift in demand and supply		
	Movement in demand and supply		
	Elasticity of demand		
	Elasticity and revenue		
	Analysis of cost (FC, VC AC, MC)		
Week 11	Competitive market structure		Quiz 2
	Concept of GDP, GNP, NDP		
	Personal income , disposable income		
Week 12	Investment		
	Types of investment		
	Determinant's of investments		
	Investment demand curve		
Week 13	Shifts in investment demand curve		
	Consumption function and determinants		
	Saving function		
Week 14	Marginal propensity to consume and average propensity to consume		
	Marginal propensity to save and average propensity to save.		
	Elasticity in case of supply		
Week 15	Cross elasticity		
	cross price elasticity		
	Income elasticity		
	.Revision		
Week 16	Project & Presentation		
	Project & Presentation		
	Project & Presentation		

INTRODUCTION TO Commerce (BSCOM-3106)

Course Content:

1. Course Description

The main purpose of this course is to make the fresh students in the field of business studies able to understand the concept and comprehensive views on business and allied

activities. The understanding of basic role of business in our society requires exploration into various areas.

2. Course Objectives:

- To provide information about all aspects of business
- To understand various function of business
- To understand and implement the latest successful business techniques

3. Learning Outcomes:

After studying this subject student will be able to:

- Understand how various departments of a business operate both independently yet work together to add a company's profitability.
- Learn how a for-profit business can have a social mission
- Expand awareness of how to finance the launch and expansion of a business

Introduction

Definition of Commerce, its importance and scope. Branches of commerce, Trade, Insurance, Finance, Marketing, Warehousing and Industry, Essentials of establishing a business house and qualities of a good businessman

2. Types of Commercial Organizations

a. Sole Proprietorship:

Definition, Features, merits and demerits

b. Partnership:

Formation Features, Partnership Agreement/Deed Advantages, Disadvantages and Dissolution

c. Joint Stock Company/Corporation:

Special Feature, Kinds, Formation; Memorandum of Association, Articles of Association, Certificate of Registration, Prospectus, Certificate of Commencement of Business, management: shareholders, Directors and Managing Director, Winding up

d. Cooperative Society:

Features, kinds, advantages and disadvantages; Basic concepts of Musharqa, Mudarba

3. Office Organization

a. Office Rules, organization

b. Handling incoming and outgoing mail, basic postal information

c. Filing, duplicating, copying and indexing

d. Office equipments and machine

4. Trade

Kinds:

a. Home Trade:

Whole sale, Retails, Middlemen, Salesmanship and advertisement. Channel of distribution and Chamber of Commerce

b. Purchase and Sales of Goods:

Procedure, documents used in home trade, price list, invoice, transportation and

Railway receipts

c. Foreign Trade

Import:

Import procedure, documents used

Export:

Export procedure, documents used and role of Export Promotion Bureau

5. Commercial correspondence

i. Essentials of good business letters, writing of letter and their replies

ii. Types of letters trade and status enquiries, indents, letters of claim, collection and donning letters

iii. Circulars – officials and semi-officials, telegram including modification, ciphering and deciphering

6. Auxiliaries to Commerce

a. Insurance-Kinds, Advantage to Commerce

b. Transportation/Mean-Air, Rail, Road and Sea

c. Warehousing-Kinds and advantages, warehouse receipts

d. Business Finance-types and importance

RECOMMENDED REFERENCE BOOKS

Following books are recommended for reference and supplementary reading:

1. Principles of Commerce

Written by: Muhammad Irshad

Published by: Naveed Publications

2. Ideal Principles of Commerce

Written by: Hafiz Muhammad Sharif

Published by: Azeem Academy,

SUBJECT: Fundamentals of Accounting (BSCOM-3107)

Course Content:

Introduction

- Need & importance of accounting
- Accounting: A business language
- Bookkeeping
- Bookkeeping vs. Accounting
- Accounting vs. Accountancy
- Branches of Accounting
- Objectives of Accounting
- Basic Principles of Accounting
- Concepts and Conventions

Transaction & Accounting Equation

- What is an event (transaction)?
- Features
- Classification
- Rules for deciding whether a transaction is cash or credit
- The accounting equation
- Effect of business transaction upon the accounting equation

Analysis of Business Transaction & Double Entry System

- Analysis of transaction
- Double entry system
- Advantages of double entry system
- Single entry system
- Double entry system vs. single entry system
- What is an account?
- Classification of accounts
 - o Personal & Impersonal (real & nominal)
- Rules of debit & credit (equation based)
 - o Assets, liabilities, proprietorship, revenue & expenses
- Questions & problems

Journal: The Original Book of Entry

- Journal: 1st phase of accounting cycle
- Characteristics
- Narration
- Advantages
- Rules of journalizing
- Simple entry & Compound journal entries
- Casts & carry forwards
- Illustrations, questions & problems

Ledger: The main Books of Accounts

- What is ledger?
- Characteristics
- Form of ledger
- Rules of balancing accounts
- Method of posting
- Folioing
- Trial balance
- Objectives
- How to prepare trial balance
- Illustrations, questions & problems

Cash Book

- Introduction
- Features of cash book
- Format of cash book
- Kinds of cash book (Single column cash book, Double column cash book & Treble (three) column cash book)
- Preparation of cash book (three kinds)
- Advantages of cash book
- Bank reconciliation statement
- Petty cash book
- The imprest system
- Illustrations, questions & problems

Other Subsidiary Books

- Purchase book, Purchase return book
- Sales book, Sales return book
- Bills receivable book, Bills payable book
- Illustrations, questions & problems

Capital & Revenue and Rectification of Errors

- Difference b/w Capital & Revenue Expenditures, Receipts, Gain, Losses, Profit
- Types of Errors
- Suspense Account
- Rectifying the Errors
- Effects of Errors on Final Accounts

Depreciation

- Concept of Depreciation
- Methods of Measuring and Recording of Depreciation
 - o Straight line method
 - o Diminishing/Double declining balance method
 - o Unit of output/production method
 - o MACRS
- Depletion
- Amortization

Final Accounts

- Introduction
- Trading account
- Form of trading account (T or Account form)
- Trading account items (opening stock, closing stock, purchases, sales, returns & direct expenses)
- Closing entries for trading accounts
- Profit and loss account/Income statement
- Closing entries
- Difference b/w trading & profit & loss a/c
- Balance sheet
- Illustrations, questions & problems

Recommended Books:

1. Meigs and Meigs, Accounting for Business Decision, 9th Edition/Latest Edition
2. Williams, Haka, Bettner: Financial & Managerial Accounting, Latest Edition, Prentice Hall
3. M. Arif & Sohail Afzal, **Accounting**, Latest Edition
4. Jerry. J, Weygandt, Paul D. Kimmel and Donald E. Kieso, **Accounting Principles**, Latest edition.

