



**B. Com Semester IV
Paper No. : CP 4.1**

COST ACCOUNTING

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objectives:

1. To acquaint the student with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.
2. To provide the student knowledge about use of costing data for planning, control and decision making.

COURSE CONTENTS:

Unit – I

Introduction: Meaning, objectives and advantages of cost accounting, difference between cost accounting and financial accounting. Cost concepts and classifications, cost unit, cost centre, cost object.

8 Lectures

Unit – II

Accounting And Control Of Material Cost: Issue of materials. Methods of pricing of material issues – FIFO, LIFO, Weighted Average. Inventory control – concept and techniques like fixing of stock levels, EOQ, ABC analysis, perpetual & periodic inventory systems, Material losses and their treatment.

10 Lectures

Unit – III

Accounting and Control of Labour Cost: Time keeping and time booking, concept and treatment of idle time, over time and labour turnover.

8 Lectures

Unit – IV

Overheads: Classification, allocation, apportionment and absorption of overhead. Treatment of over-and under-absorption.

10 Lectures



Unit – V

Methods of Costing: Job Costing, single output and Contract Costing, Process costing (excluding treatment of work-in-progress, joint and by-products), service costing (Transport Costing). **15 Lectures**

Unit – VI

Reconciliation of Cost and Financial Accounts **4 Lectures**

Unit – VII

Marginal Costing: Meaning, Assumptions and uses. Cost-Volume-Profit Analysis: Break-even analysis, Decision making areas - products mix, make / Buy, pricing decisions. **15 Lectures**

Unit – VIII

Budgetary Control: Concept of budget and budgetary control, objectives, merits and limitations. Fixed and Flexible budgets, Cash Budget. **5 Lectures**

Suggested Readings:

1. Jawahar Lal, *Cost Accounting*, Tata McGraw Hill Publishing Co., New Delhi.
2. B.M. Lall Nigam and I.C. Jain, *Cost Accounting*, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi.
3. Bhabator Banerjee, “Cost Accounting –Theory and Practice” PHI Pvt. Ltd, New Delhi.
4. H. V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt Ltd, New Delhi.
5. M. N. Arora, *Cost Accounting – Principles and Practice*, Vikas Publishing House, New Delhi.
6. M.C. Shukla, T.S. Grewal and M P. Gupta, *Cost Accounting, Text and Problems*, S. Chand & Co. Ltd., New Delhi.
7. S.P. Jain and K. L. Narang, *Cost Accounting, Principles and Methods*, Kalyani Publishers, Jalandhar.
8. S. N. Maheshwari & S.N. Mittal, *Cost Accounting, Theory and Problems*, Shri Mahabir Book Depot, New Delhi.

Note: Latest edition of text book may be used.



B.Com Semester IV
Paper No. : CP 4.2

INCOME TAX AND AUDITING

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objective: (i) To provide basic knowledge and equip students with application of principles and provisions in Income-tax Act, 1961. **(ii)** To provide basic knowledge and equip students with principles of auditing.

Section – A

Lectures: 50

Unit	S. No.	Contents	Number of lectures
Unit I	1.1	Basic concept: Income, person, assessee, assessment year, previous year, gross total income, total income, agricultural income.	3
Unit II	2.1	Residential status	2
	2.2	Scope of total income on the basis of residential status	2
	2.3	Exempted income under section 10 relevant for individuals	2
Unit III	3.1	Computation of income under different heads	9
		- Salaries	4
	3.2	- Income from house property	7
	3.3	- Profits and gains of business or profession (only simple problems)	8
	3.4	- Capital gains (excluding special cases)	2
	3.5	- Income from other sources excluding sec 2(22)	
Unit IV	4.1	Total income and tax computation	2
		- Income of other persons included in assessee's total income	2
	4.2	- Aggregation of income and set-off and carry forward of losses	4
	4.3	- Deductions from gross total income (Sec. 80C, 80D, 80E, 80G, 80GG, 80QQB, 80U)	3
	4.4	- Computation of total income and tax liability of individuals	



Section - B

AUDITING

Lectures: 25

COURSE CONTENTS:

1. ***Auditing*** : Meaning, scope, objects and advantage **3 Lectures**
2. ***Types of Audit:*** Statutory audit, interim audit and continuous audit. **2 Lectures**
3. ***The Audit Process:*** **6 Lectures**
 - a) Internal Control, Internal Check (cash sales and payments of wages) and Internal Audit
 - b) Audit Programmes
4. ***Vouching:*** Cash sales, receipt from debtors, cash purchases, payments to creditors, payment of wages. **3 Lectures**
5. ***Verification of assets and liabilities:*** Land and building, plant and machinery, investments, stock-in-trade, trade debtors, cash in hand, cash at bank, sundry creditors, loans, share capital, contingent liabilities. **4 Lectures**
6. ***Audit of Joint Stock Companies:*** **7 Lectures**
 - a) Company Auditor – appointment, qualification, right, and duties
 - b) Audit Report – Meanings and Types.

Suggested Readings:

Income Tax:

1. Vinod K. Singhania and Monica Singhania, *Students' Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Dr. Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi.
3. Mahesh Chandra, S.P. Goyal and D.C. Shukla, *Income Tax Law and Practice*, Pragati Prakashan, Delhi.
4. B. B. Lal, N Vashisth, *Income Tax*, Pearson Education



Auditing:

1. S. K. Basu, *Auditing-Principles and Techniques*, Pearson Education
2. Varsha Ainapure Mukund Ainapure, “Auditing And Assurance” PHI Pvt. Ltd., New Delhi
3. Aruna Jha, *Student Guide to Auditing*, Taxman Allied Service (P) Ltd.
4. Kamal Gupta & Ashok Arora, *Fundamentals of Auditing*, Tata McGraw Hill.
5. K.C. Shekhar, *Auditing*, Vikas Publishing House (P) Ltd.
6. S. D. Sharma, *Auditing Principles and Practice*, Taxmann Allied Services (P) Ltd.

Note: Latest edition of text book may be used.



B.Com. Semester IV
Paper No. : CP 4.3

ECONOMIC REGULATIONS OF DOMESTIC AND FOREIGN EXCHANGE MARKETS

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Unit – I Regulation of Domestic Markets

1.1 Market Success and Market Failure

Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.

Lectures 5

1.2 Foreign Trade Policy and Procedures

Main Features: Served from India Scheme; export promotion council; Vishesh Krishi and Gram Udyog Yojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs.

Lectures 7

Unit – II

2.1 Industries Development Regulation

An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act., 2006.

Lectures 10

2.2 The Consumer Protection Act, 1986

Definitions: Appropriate Laboratory, Complainant, Complaint, Consumer Manufacturer Person, Restrictive Trade Practice, Unfair Trade Practice, Bargaining Price. Central Consumer Protection Council, State Consumer Protection Councils and the District Consumer Protection Council, Composition and Jurisdiction and the Manner in which complaint shall be made before the District Forum. Composition, Jurisdiction, Procedure applicable to State Commissions. Composition, Jurisdiction and Power of and procedure application to the National Commission, Appeal Provisions.

Lectures 15

2.3 The Competition Act, 2002

Definitions: Acquisition, Agreement, Cartel, Consumer, Enterprise, Goods Person, Price, Service, Trade. Prohibition of agreements, Anti-competitive agreements, Abuse of Dominant Position, Combination, Regulation of Combinations. Competition Commission of India: Establishment of Commission, Composition of Commission,



Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.

Lectures 18

Unit – III Foreign Exchange Market & Regulations

3.1 Foreign Exchange Market

Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.

Lectures 5

3.2 The Foreign Exchange Management Act, 1999

Definitions; Authorized Person, Capital Account Transaction Currency, Current Account Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions Capital Account Transactions, Export of Goods and Services,

Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal.

Lectures 15

Suggested Readings:

1. J. P. Sharma, Sunaina Kanojia, *Economic Regulations Of Domestic And Foreign Exchange Markets*, Ane Books Pvt Ltd, New Delhi
2. R.G. Lipsey & K.A. Chrystal- *Principles of Economics* Oxford Univ. Press.
3. Taxmann's Students Guide to *Economics Laws*, Taxman Allied Services Pvt. Ltd, New Delhi.
4. Taxman's, *Consumer Protection Law Manual with Practice Manual*, Taxmann Allied Services Pvt. Ltd., New Delhi.
5. Suresh T. Viswanathan, *Law & Practice of Competition Act. 2002*, Bharat Law House, New Delhi.
6. Study Material *Economic and Labour Laws (Paper 5)* – The Institute of Company Secretaries of India.

Note: Latest edition of text book may be used.



**B.Com. Semester IV
Paper No. : CP 4.4
BUSINESS COMMUNICATION**

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objectives: To train students to enhance their skills in written as well as oral Communication through practical conduct of this course. This course will help students in understanding the principles & techniques of business communication.

Course Contents:

1. Theory of Communication

Nature, Importance and Role of Communication; The Communication Process; Barriers and Gateways to Communication.

10 Lectures

2. Forms of Communication

(a) Written Communication: Principles of Effective Written Communication; Commercial Letters, Report Writing, Speech Writing, Preparing Minutes of Meetings; Executive Summary of Documents.

(b) Non-verbal Communication

(c) Oral Communication: Art of Public Speaking, Effective Listening, Making oral presentations

20 Lectures

3. Applications of Communication

(a) Writing a Summer Project Report, Citing references, and using bibliographical and research tools

(b) Writing annual report of companies

(c) Writing minutes of meeting

(d) Writing CVs & Application Letters

(e) Group Discussions & Interviews

(f) The Employment Interview

20 Lectures



4. Important Parameters in Communication

- (a) The Cross Cultural Dimensions of Business Communication
- (b) Technology and Communication, e-correspondence
- (c) Ethical & Legal Issues in Business Communication
- (d) Mass Communication: Mass Communication & Promotion Strategies, Advertisements, Publicity, and Press Releases. Media Mix, Public Relations, Newsletters.

15 Lectures

5. Business Negotiation: Negotiation Process & its Management.

10 Lectures

Suggested Readings:

- 1. Scot, O.; Contemporary *Business Communication*. Biztantra, New Delhi.
- 2. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- 3. Ludlow, R. & Panton, F.; *The Essence of Effective Communications*, Prentice Hall of India Pvt. Ltd., New Delhi.
- 4. R. C. Bhatia, *Business Communication*, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text book may be used.

Or

**B.Com. Semester IV
Paper No. : CP 4.4
Vyapaar Sanchar**

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75



B.Com. Semester IV
Paper No. : CP 4.4

व्यावसायिक संप्रेषण : हिंदी

समय : 3 घंटे

पूर्णांक : 100 अंक

1. संचार व्यवस्था एवं व्यवसाय : अंतर्संबंध **15 अंक/12 पीरियड**
संचार के सिद्धांत - संचार की प्रकृति, महत्त्व एवं भूमिका; संचार प्रक्रिया - बाधाएँ एवं समाधान
2. संचार के रूप **20 अंक/16 पीरियड**
(क) लिखित संचार - प्रभावकारी लिखित संचार के सिद्धांत, व्यावसायिक पत्र-लेखन, रिपोर्ट लेखन, भाषण लेखन, दस्तावेजों का संक्षेपण, उत्पाद का विश्लेषण, कॉपी लेखन
(ख) सांकेतिक संचार (Non Verbal)
(ग) मौखिक संचार - सार्वजनिक भाषण कला, एकाग्र श्रवण, मौखिक प्रस्तुति
3. संचार के प्रयोग **30 अंक/14 पीरियड**
(क) ग्रीष्मकालीन परियोजना लेखन (संदर्भ, पुस्तक सूची, शोध उपकरण के प्रयोग)
(ख) कंपनियों का वार्षिक प्रतिवेदन लेखन
(ग) बैठक का वृत्त लेखन
(घ) व्यक्तिगत जीवन-वृत्त, आवेदन-लेखन
(च) समूह चर्चा, साक्षात्कार
(छ) नौकरी के लिए साक्षात्कार
4. संचार के महत्वपूर्ण पक्ष - **20 अंक/16 पीरियड**
(क) व्यावसायिक संचार में संस्कृति की भूमिका
(ख) टेक्नॉलाजी एवं संचार, ई-संचार
(ग) व्यावसायिक संचार के नैतिक और कानूनी पक्ष

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(घ) जनसंचार - विज्ञापन, विज्ञापन निर्माण की प्रक्रिया (प्रिंट एवं इलेक्ट्रॉनिक माध्यमों में)
प्रचार, प्रेस विज्ञापित, जनसंपर्क आदि

व्यावसायिक संवाद - संवाद प्रक्रिया और प्रबंधन, उत्पाद और उसका विज्ञापन, उत्पाद की
मार्केटिंग, उत्पाद-बिक्री की रणनीति

15 अंक/12 पीरियड

Note:

1. Lecture per Week - 5
2. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा।



B.Com. Semester IV
Paper No. : CP 4.5
MIL

हिंदी 'क' (Hindi 'A')

(उन विद्यार्थियों के लिए जिन्होंने आरहवीं कक्षा तक हिंदी पढ़ी है।)

समय : 2 घंटे

पूर्णांक : 100 अंक

भाषा खंड

अंक/पीरियड : 25/18

1. हिंदी भाषा का विकास : सामान्य परिचय
2. हिंदी की उपभाषाएँ और बोलियाँ : सामान्य परिचय
3. मानक भाषा की अवधारणा : वर्तनी और लिपि का मानकीकरण
4. व्यावसायिक पत्र-लेखन : विज्ञापन-लेखन, संक्षेपण, पल्लवन, टिप्पण, प्रारूपण
5. निबंध-लेखन (समसामयिक/व्यापारिक/व्यावसायिक विषयों पर)
6. कोश-परिचय : एकभाषिक शब्दकोश, द्विभाषिक शब्दकोश, समांतर कोश
7. पारिभाषिक शब्दावली : बैंकिंग, बीमा, व्यापारिक तथा व्यावसायिक क्षेत्रों से संबंधित

साहित्यिक खंड

1. खंड काव्य : कालजयो (प्रथम तीन सर्ग) – भवानी प्रसाद मिश्र
अंक/पीरियड : 25/18
2. नाटक : मोधवी – भीष्म साहनी
अंक/पीरियड : 25/17
3. उपन्यास : मचन – प्रेमचंद
अंक/पीरियड : 25/17

Note : 1. Lecture Per Week – 5



B.Com. Semester IV
Paper No. : CP 4.5
MIL

हिंदी 'ख' (Hindi 'B')

(उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है।)

समय : 2 घंटे

पूर्णांक : 100 अंक

भाषा खंड

अंक/पीरियड : 18/25

1. हिंदी भाषा का विकास : सामान्य परिचय
2. हिंदी को उपभाषाएँ और बोलियाँ : सामान्य परिचय
3. राष्ट्रभाषा, राजभाषा तथा संपर्क भाषा
4. अशुद्धि शोधन – शब्दगत, वाक्यगत
5. कार्यालयी पत्र-लेखन, आवेदन, प्रतिवेदन, टिप्पण, प्रारूपण
6. अनुच्छेद-लेखन – समसामयिक/व्यापारिक/व्यावसायिक विषयों पर
7. प्रचलित मुहावरे तथा लोकोक्तियाँ

साहित्यिक खंड

1. खंड काव्य : पंचवटी – मैथिलीशरण गुप्त अंक/पीरियड : 18/25
2. नाटक : रक्षाबंधन – हरिकृष्ण प्रेमो अंक/पीरियड : 17/25
3. उपन्यास : कर्मभूमि – प्रेमचंद अंक/पीरियड : 17/25

Note : 1. Lecture Per Week – 5

2. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा।



B.Com. Semester IV
Paper No. : CP 4.5
MIL
Punjabi Compulsory 'A'

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

(Note: for candidate who opted Punjabi in XIIth Class)

(Advance Course)
(w.e.f. Academic Session 2011-2012)
Syllabus

1. Paath-pustak "Peeddan Maley Raah" by Mahinder Singh Sarma
ਪਾਠ-ਪੁਸਤਕ "ਪੀੜਾਂ ਮਲੇ ਰਾਹ"
(Arsee Publishers, Delhi, 2002)
 - > Novel : Paribhasha te tatt (ਨਾਵਲ : ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
 - > Novel da Visha-Vastu / Kathanak (ਨਾਵਲ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ/ਕਥਾਨਕ)
 - > Kise Kaand da Saar (ਕਿਸੇ ਕਾਂਡ ਦਾ ਸਾਰ)
 - > Chhote Prashnan de Uttar (Five out of Eight)
ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ (ਅੱਠਾਂ ਵਿਚੋਂ ਪੰਜ)
2. Madhkaleen Punjabi Sahit da Itihaas
ਮੱਧਕਾਲੀਨ ਪੰਜਾਬੀ ਸਾਹਿਤ ਦਾ ਇਤਿਹਾਸ
 - > Gurmat Kaav -Dhaara (ਗੁਰਮਤਿ ਕਾਵਿ-ਧਾਰਾ)
 - > Sufi Kaav- Dhaara (ਸੂਫੀ ਕਾਵਿ-ਧਾਰਾ)
 - > Qissa Kaav- Dhaara (ਕਿੱਸਾ ਕਾਵਿ-ਧਾਰਾ)
 - > Vaar Kaav-Dhaara (ਵਾਰ ਕਾਵਿ-ਧਾਰਾ)
3. Punjabi Bhaasha (ਪੰਜਾਬੀ ਭਾਸ਼ਾ)
 - > Nikaas te Vikaas (ਨਿਕਾਸ ਤੇ ਵਿਕਾਸ)
 - > Visheshtaavan (ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ)
4. Karak : Paribhaasha te Kisman (ਕਾਰਕ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਕਿਸਮਾਂ)
5. Vaak - Shudhi (ਵਾਕ-ਸ਼ੁੱਧੀ)
6. Akhaann (ਅਖਾਣ)



Recommended Books:

1. Piara Singh, (Prof.), *Punjabi Galap: Sidhaant Itihaas te Parvritiyan*, New Book Company, Jalandhar, 1997.
2. Noor, Sutinder Singh (Dr.), *Punjabi Galap-Chetna*, Chetna Parkashan, Ludhianna, 2005.
3. Arun, Vidya Bhaaskar, *Punjabi Bhasha da Itihaas*, Punjabi University, Patiala, 1996.
4. Kasel, Kirpal Singh, Parminder Singh, *Punjabi Sahit di Utpatti te Vikaas*, Lahor Book Shop, Ludhianna, 2004.
5. Harkirat Singh atc Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
6. Dhimaan, Harbans Singh (Dr.) *Punjabi Bhasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)



B.Com. Semester IV
Paper No. : CP 4.5
MIL
Punjabi Compulsory 'B'

Duration: 3 hrs.

Max. Marks: 100
Lectures: 75

(Note: For candidates, who offered Punjabi in Xth Class and also for those who for some reasons could not offer it at any level but have sufficient knowledge of the language concerned)
Internal Assessment: 25

(Intermediate Course)
(w.e.f. Academic Session 2011-2012)
Syllabus

1. Paath-pustak "Pagdandiyan" by Bachint Kaur
ਪਾਠ-ਪੁਸਤਕ "ਪਗਡੰਡੀਆਂ" (Navyug Publishers, Delhi, 1999)
 - Swaejeevani : Paribhasha te Tatt (ਸਵੈ-ਜੀਵਨੀ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
 - Kise Kaand da Saar (ਕਿਸੇ ਕਾਂਡ ਦਾ ਸਾਰ)
 - Vaartak- Shuailè te Dalit Chelua (ਵਾਰਤਕ ਸ਼ੈਲੀ ਤੇ ਦਲਿਤ ਚੇਲਾ)
 - Chhote Prashnan de Uttar (Five out of Eight)
 - ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ (ਅੱਠਾਂ ਵਿਚੋਂ ਪੰਜ)
 - 'Pagdandiyan' da Punjabi Swaejeevani Sahit vich Sthaan
'ਪਗਡੰਡੀਆਂ' ਦਾ ਪੰਜਾਬੀ ਸਵੈ-ਜੀਵਨੀ ਸਾਹਿਤ ਵਿਚ ਸਥਾਨ
2. Gurmukhi Lippi (ਗੁਰਮੁਖੀ ਲਿਪੀ)
 - Janam te Vikaas (ਜਨਮ ਤੇ ਵਿਕਾਸ)
 - Visheshtaavan (ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ)
3. Lok-Kaav (ਲੋਕ-ਕਾਵਿ)
 - Paribhasha te Mahatav (ਪਰਿਭਾਸ਼ਾ ਤੇ ਮਹੱਤਵ)
 - Pramukh Punjabi Lok Kaav-Roop (ਪ੍ਰਮੁੱਖ ਪੰਜਾਬੀ ਲੋਕ-ਕਾਵਿ-ਰੂਪ)
4. Chithi-Pattar (ਚਿੱਠੀ-ਪੱਤਰ)
5. Naanv, Paddnaanv te Visheshann (ਨਾਂਵ, ਪੜਨਾਂਵ ਤੇ ਵਿਸ਼ੇਸ਼ਣ)
6. Agetar-Pichhetar (ਅਗੇਤਰ-ਪਿਛੇਤਰ)



Recommended Books:

1. Arvinderpal Kaur, *Punjabi Swaejeevani*, Waris Shah Foundation, Amritsar, 1988.
2. Lamba, Kulwant Kaur, *Naari Bimb te Swaejeevani Sahit*, Prince Sahit Parkashan, Delhi, 1988.
3. Thind, Karnail Singh, *Lokyaan ate Madhkaleen Punjabi Sahit*, Ravi Sahit Parkashan, Amritsar, 1973.
4. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
5. Dhimaan, Harbans Singh (Dr.) *Punjabi Bhasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)