

APPENDIX 'B'  
(Syllabi and Courses of Reading)

B.Com. Syallbu

PAPER-I ACCOUNTING:

Field of Accounting. Accounting terminology. Accounting Cycle. Accounting Equation, Transactions, Balance Sheet. Recording the business transactions: the Journal, ledger and Trial, Balance. Accounting for sales, purchases. Cash, Banking Transactions, Negotiable Instruments etc. The Periodical Adjustment & Closing Process, Accruals, pre-payments, Inventory, Depreciation, Discounts, Reserves and provisions, Uncollectables and Correction of Errors. The Worksheet. Income Statement, P & L Accounts & Balance Sheet. Partnership Accounts- Formation. Admission Retirement & Death of Partners, Dissolution and Revaluation Accounts. Joint Venture and Consignment Accounts. Receipt and payment Account/Income Expenditure Accounts. Preparing Accounts from Incomplete Record.

BOOKS RECOMMENDED

Peess, Phillips S.	Accounting Principles South-Western publishing Co. 15th Edition, 1987.
Meigs & Meigs	Financial Accounting McGraw Hill Book Co. 5th Edition, 1986.
Flamholtz E.G., Diamond M.A. and Flamholtz D.T.	Financial Accounting Macmillan publishing Co New York, 1989.
Dupree D., & Marder M.	Principles of Accounting Addison-Wesley Publishing Co. London, 1984, with Computer practice sets, IEM-I, II & III.
Ghani, M.A.	Principles of Accounting H.Y. Printer, 10/20 Rattigon Road, Lahore, 5th Edition, 1988.
Nisar-ud-Din	An Introduction to Accounting National publishing Corporation, Lahore, 1972.
Copeland, R.M., Daacher F.E. & Davidson	Financial Accounting John Willey & Sons, Inc. 1980.

PAPER-II BANKING, CURRENCY AND FINANCE

BANKING:

Kinds of functions of Banks. Importance & Functions of a Commercial Bank. Management & Organization of a Commercial Bank. Credit Instruments, Banker & Customers Relationship. Principal features of Saving/Non-checking, Current, Fixed Term and Profit and Loss Sharing Accounts, Bank Credit. Over-drafts and Cash Credit, Mortgages, Call Loans, Loans repayable at Short Notice, Customer Services, Bank Balance Sheet, Credit Analysis Interest Free Banking. Simple Foreign Exchange Transactions. Letter of Credit, Kinds, Import Licences Handling of Imports and Export Documents.

The Constitution Functions and Powers of a Central Bank. The Central Bank as the Government's Banker, Agents and Advisors. The Custodian of Cash Reserve, Controller of Money Market. Open Market Operations, Bank Clearing House, Bank Rate Policy. Role of Central Bank in the under-developed money market.

BANKING IN PAKISTAN.

Commercial Banks, History & Evolution. Interest Free Banking, Co-operative Banks, Agricultural Development Bank, Investment Banks, State Bank of Pakistan. Rural Credit. Agricultural Development Bank, Banking Reforms, Regulatory and Collaborative mechanism governing the relationship between National, Foreign Banks and the State Banks for better financial services to the Private and Public Sector. Islamic Banking. Exchange Rates and Remittances. Element and Treatment.

CURRENCY

Money and its Forms, Fundamentals of Monetary Theory, Mechanism of Exchange, Principles and Methods of Regulation of Note Issue, Value of Money & its Measurement and Monetary standards- Trade Cycles, Inflation, Deflation, Reflation Stagflation, Devaluation. International Monetary System and Institution. IMF., IBRD.

on, Kinds and Importance of Finance, Sources of  
- Equity and Debt Finance. Non- Interest Based  
es of Finance- Mosharika, Modarba, PTC small  
ce Corporation.

DED:

An Outlines of Money  
Thomas Nelson and Sons Ltd.  
London.

Modern Banking (7th Edition)  
Oxford University Press  
London.

Money & Banking in Pakistan  
3rd Edition  
Oxford University Press  
Karachi, 1984.

Exchange Arithmetic in Pakistan  
Chaudhary Book Depot  
Urdu Bazar, Lahore, 1980.

Money and Banking  
McGraw Hill Book Co.  
London, 1980.

ii. Practice & Law of Banking in  
Pakistan  
Royal Book Co., Karachi 1983.

in Khan, Rana  
bir Ahmad. A Text Book of Money, Banking  
and Credit,  
Bhowana Bazar Faisalabad, 1973.

Cotter R.V.,  
Smith R.K. Commercial Banking  
3rd Edition  
Prentice Hall Inc.  
New York, 1984.

ontrol Department  
of Pakistan. Elimination of Interest from  
the Banking System in Pakistan  
Second Edition  
State Bank of Pakistan, Karachi,  
1986.

, M. Money, Banking and Credit  
Kitab Markaz, Bhowana Bazar  
Faisalabad, 1978.

Business

PAPER-III: BUSINESS COMMUNICATION & REPORT WRITING

1. Basic Rules of Writing Correct English: Correcting Incorrect Sentences & Reasons for Their Correction.
2. Form and Layout of a modern Business letter.  
letters of Inquiries and their replies. Orders  
Complaints, Claims and Adjustment Letters: Credit  
and Collection Letters: Sales Promotion Letters:  
Circulars, Banking Letters, Insurance Letters, Applications  
for employment, Official Correspondence.

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REPORTS:

3. Market Reports, Definition, kinds, Terminology  
Examples, Explanation of Market Reports, Reproduction  
in non-technical terms. Business Report- Importance  
and Definition, Short Business Report.

PRECISE WRITING

4. Importance, Rules of Precise Making, Prices of  
passages on Commercial and Economic Topics,  
The use of One Words (One Word Substitutions)

ESSAYS

5. On Commercial and Economic topics relating to the  
Development of Pakistan's Agriculture Trade, Finance  
and Industry of about 400 words.

BOOKS RECOMMENDED

Ata-ur-Rahman, Sh.	Effective Business Communication and Report Writing Farrukh Brothers Lahore.
Shurter, R.L.	Written Communication in Business 3rd Edition McGraw Hill Book Co. New York.
Kurphy & Peek	Effective Business Communication 4th Edition McGraw Hill Book Co. New York, 1984.



Smith, L.R.

English for Business  
Professional & Technical Career  
3rd Edition  
John Wiley & Sons Inc.  
New York, 1985.

Stewart, M.M. Zimmer, K.,  
and Clark, L.R.

Business English & Communication  
6th Edition  
McGraw Hill Book Co.  
New York, 1984.

Davies, S. and  
West, Richard.

Pitman Business English, 1 & 2  
Pitman Publishing Co.  
London, 1985.

Rivers, W.F.

Business Reports: Samples  
from the Real World  
prentice Hall Inc.  
Englewood Cliffs. New Jersey  
1981.

(7)

IV: BUSINESS MATHEMATICS AND STATISTICS

BUSINESS MATHEMATICS

Order of Arithmetic Operations, Placing a Decimal point  
Computation, Significant Digits, Weights, Measures,  
Directed Numbers, Operations with Zero and with one,  
Simple Functions and their Graphs, Linear Equation, Ratios  
and Trigonometric Functions, Linear Interpolations Square  
Roots, Exponents and Radicals, Permutations and Combination.  
The Binomial Expansion, Mathematics Applied to Business  
Operations. M. urices. Differentiation.

STATISTICS:

Introduction- Nature of Statistics, Common Statistical  
Measure and Samples, Statistical Measures of Data, Statistical-  
Description of Data, Probability, The Binomial Distribution,  
Estimation of parameters, Inference Concerning. Two Populations,  
Correlation and prediction, Simple Regression, Analysis of Variance,  
Chi-square, Index Number.

BOOKS RECOMMENDED

Mathematics  
Walker, H.M.

Rosenberg, R.I. Lewis, H.,  
and Poe, R.W.

Statistics  
Walpole, P.T.

Hoel, P.O., &  
Jessen, R.J.

Steel P.D. and  
Torrie, J.H.

Syed N.A. and  
Gill G.H.

Freund, John E.

Mathematics Essential for Elementary  
Latest Ed., Henry Holt Co. New York.

Business Mathematics, Book I & II  
McGraw Hill Book Co. New York  
1977 (i), 1979 (ii).

Elementary Statistical Concepts  
Macmillan publishing Co.  
New York, 1976.

Basic statistics for Business and  
Economics, 3rd Edition  
John Wiley & Sons Inc. New York, 1982.

Introduction to Statistics  
McGraw Hill Book Co., New York, 1976.

Business Statistics  
Hussain Publications, 57- Jaisal  
Road, Sahiwal, 1986.

Modern Elementary Statistics  
6th Edition, Prentice Hall  
Interveten Inn. Englewood Cliffs,  
N.J., 1984.

Statistics for Business  
Pitman Publishing Ltd.  
1984.

ed, P. and

PAPER V: ECONOMICSMICRO ECONOMICS

Definition, Scope, Nature and Importance of Study of Economics. Economic Description, Analysis and Policy Economic Methodology; Micro and Macro Analysis, Goals of Economic Activity.

CONSUMPTION

Diminishing Marginal Utility; Consumer's Surplus; Demand Curves; Elasticity of Demand and its Measurement; Laws of Substitution; Indifference Curves (Elementary Treatment only).

PRODUCTION.

The Factors of Production, Laws of Returns and their application to Agriculture and Industry; Costs, Fixed variable, Total, Average and Marginal. Costs over time period; Labour and its mobility; Capital, its meaning, productivity and accumulation, Capital Market; Economics of Scale and Limit to Expansion. The optimum firm.

EXCHANGE

Perfect and imperfect Market. Demand and Supply Relationship. Revenue, Market price and Normal price. Price determination under perfect and imperfect competition. Monopoly and Regulation, Price Regulation.

DISTRIBUTION

The National Income and its Distribution. (Distribution Theories), Rent, Wages, Cost of Capital, Interest & profit.

MACRO ECONOMICS

Concepts and Measurement of National Income - CM - at Market price, at constant Factor Cost; Measurement of Gross Domestic production (G.D.P.) in Current and in Constant prices. Determinations of National Income- Consumption Factors- Propensity, Marginal Propensity to Consume and Save, Psychological Law of Consumptions. 'Says' Law of Market and Keynesian Criticism, production Investment, Marginal Efficiency of Capital.

The Keynesian Theory of Employment and Inflationary Effect, Theories of International Trade.

PUBLIC ECONOMICS

Taxation, Budgeting, Role of State in Islam. The Institution of Zakat, Impact of Zakat on production and Distribution.

MATHEMATICAL TOOLS OF ECONOMICS ANALYSIS

(i) VARIABLES AND FUNCTIONS

Different types of variable, Graphical Representation of Economic, Functions such as Demand Supply- saving and Investment Functions.

(ii) EQUATIONS

Linear Equations. Application of Elasticity of Demand and supply. Equilibrium price and output graphically.

(iii) SETS

Definition of Set. Different types of Sets.

(iv) DERIVATIVES

Rules of Derivatives. Application of MR and M In Derivatives.

BOOKS RECOMMENDED

- |                                      |   |
|--------------------------------------|---|
| Alhtar, S.M.                         | An Introduction to Modern Economics<br>Publishers United Ltd.<br>Lahore, 1975.  |
| Samuelson, P.A. and<br>Mordhaus W.D. | Economics<br>12th Edition<br>McGraw Hill Book Co.<br>New York, 1985.            |
| Cairncross, A. and<br>Sinclair.      | Introduction to Economics<br>6th Edition, Butterworths<br>London, 1982.         |
| Manson, J.L.                         | A Text Book of Economics<br>4th Edition<br>The Chancellor Press Ltd.<br>London. |
| Maududi, Maulana Abu<br>al Ala.      | Moashiant-e-Islam<br>Islami Publications Ltd.<br>Lahore.                        |
| Siddiqui, S.A.                       | Public Finance in Islam<br>Sh. M. Ashraf Publishers<br>Kashmiri Bazar Lahore.   |

Zakat and Fiscal Policy  
Islamic Foundation  
Leicester, England.

Chapra, Dr. U.

Economic System of Islam  
Islamic Cultural Institute  
London, 1970

Johnston, J.

Econometric Method  
3rd Edition  
MacGraw Hill International  
New York, 1984.

Pindyck & Rubinfeld.

Econometric Model & Economic  
Forecast  
2nd Edition  
McGraw Hill International  
New York, 1981.

Takayama, A.

Mathematical Economics  
2nd Edition  
Cambridge University Press  
London, 1985.

Saeed Nasir, M.

A Text Book of Economics  
Ilmi Kutab Khana  
Lahore.

PAPER VI: INTRODUCTION TO BUSINESS

Nature, Scope and Importance of Business

Qualities of a Businessman.

FORMS OF BUSINESS ORGANIZATION

Organization- Meaning Types.

Sole Proprietorship, Partnership; Co-Ownership vs.

partnership; Classification of partners; Duties, Rights,

and liabilities of partners; Dissolution of partnership

Forms of Business partnership under Islamic Law Joint

Stock Company: Formation and Incorporation

Memorandum and Articles of Association; Prospectus

Shareholders; Directors Meeting; Winding up; Mozarabah

and Mosharakah Companies.

COOPERATIVE SOCIETIES.

Fundamentals Principles of Cooperation. Features

Formation, Classification and Functions of Cooperative

societies.

COMBINATIONS

Meaning, Causes and Purposes. Advantages and its advantages

Types of Combination.

MARKETING

Market and its Classification. Marketing Functions

Channel of Distribution. Sales Promotion and

Advertisement. Home Trade. Foreign Trade. Economic

production.

FINANCE:

Financial Needs of Business. Types of Financing.

Basic Patterns of Capital Structure.

INSURANCE

Business Risks. Protection against Risks. Insurance;

Importance and Types of Insurance.

BOOKS RECOMMENDED

Nisar-ud-Din

Business Organization  
Aziz Publishers  
Lahore, 1983.

Sielaff, Theodore J.  
& Aberle, John W.

Introduction to Business  
Wordsworth Publishing Co.  
California.

Siddique, Nijat Ullah

Talamic Publications  
Lahore, 1969.

Government of Pakistan.

Mozarabah Cons. (Floatation)  
Ordinance, 1980.

Udovitch A.L.

Partnership & Profit in Medieval  
Islam.  
Princeton University Press  
New Jersey, 1970.

Pickles, H.B., &  
Abrahanson, R.W.

Introduction to Business  
Good Year publishing Co.  
Santa Monica,  
California, 1980.

Government of Pakistan.

Companies Ordinance 1984  
Civil & Criminal Law Publishers.

پرچہ میں نمبروں کی تقسیم درج ذیل ہوگی۔

30 نمبر

قرآن وحدیث موضوعاتی مطالعہ

15 نمبر

اسوہ حسنہ

15 نمبر

اسلامی تہذیب

60 نمبر

میزان:

قرآن حکیم واحادیث مبارکہ (موضوعاتی مطالعہ)

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 وحدیث (موضوعاتی مطالعہ) میں 30 نمبروں کی تقسیم درج ذیل ہوگی۔

$$8 = 4 \times 2$$

آیات کا ترجمہ

$$12 = 6 \times 2$$

آیات کی تشریح

$$4 = 2 \times 2$$

احادیث کا ترجمہ

$$6 = 3 \times 2$$

احادیث کی تشریح

30 نمبر

میزان:

نوٹ: چونکہ اس قسم کے تحت بی۔ اے، بی ایس سی میں داخل ہونے والے طلباء وطالبات قرآن حکیم ناظرہ مکمل پڑھ چکے اور قرآن کے بیشتر حصے کا ترجمہ بھی پڑھ چکے ہوں گے۔ اس لیے اس مرحلہ میں قرآن وحدیث کا موضوعاتی مطالعہ کروایا جائے گا۔ جس میں قرآنی متن (ہر موضوع کے تحت آیات دے دی گئی ہیں) کو بنیاد بنایا جائے گا۔

(1) عقائد

موضوعات

1 توحید

1- لَوْ كَانَ فِيهِمَا آلِهَةٌ إِلَّا اللَّهُ لَفَسَدَتَا فَسُبْحَانَ اللَّهِ رَبِّ الْعَرْشِ عَمَّا يَصِفُونَ (سورة الانبياء: 22)

2- وَإِلَهُكُمْ إِلَهٌ وَاحِدٌ لَا إِلَهَ إِلَّا هُوَ الرَّحْمَنُ الرَّحِيمُ (سورة البقرة: 163)

3- إِنَّ فِي خَلْقِ السَّمَوَاتِ وَالْأَرْضِ وَالْخِلَافِ اللَّيْلِ وَالنَّهَارِ وَالْفَلَاقِ الَّتِي تَجْرِي فِي الْبَحْرِ بِمَا يَنْفَعُ النَّاسَ وَمَا أَنْزَلَ اللَّهُ مِنَ السَّمَاءِ مِنْ مَاءٍ فَأَحْيَا بِهِ الْأَرْضَ بَعْدَ مَوْتِهَا وَبَثَّ فِيهَا مِنْ كُلِّ دَابَّةٍ مَا وَصَّيْنَاكَ بِالرَّبِّهِ وَالرَّيْحِ وَالسَّحَابِ الْمُسَخَّرِ بَيْنَ السَّمَاءِ وَالْأَرْضِ لِآيَاتٍ لِقَوْمٍ يَعْلَمُونَ (سورة البقرة: 164)

(ب) رسالت

1- مَا كَانَ لِبَشَرٍ أَنْ يُوتِيَ اللَّهُ الْكِتَابَ وَالْحِكْمَ وَالنَّبُوءَةَ ثُمَّ يَقُولَ لِلنَّاسِ كُونُوا عِبَادًا لِي مِنْ دُونِ اللَّهِ وَلَكِنْ كُونُوا رَبَّانِينَ بِنَا كُنْتُمْ تَعْلَمُونَ الْكِتَابَ وَبِمَا كُنْتُمْ تَدْرُسُونَ (سورة آل عمران: 49)

2- وَمَا أَنْزَلْنَا الرَّسُولَ فَخَذُوهُ وَمَا نَهَكُمُ عَنْهُ فَأَنْتَهُوا وَاتَّقُوا اللَّهَ إِنَّ اللَّهَ شَدِيدُ الْعِقَابِ (سورة الحشر: 4)

3- الْيَوْمَ أَكْمَلْتُ لَكُمْ دِينَكُمْ وَأَتَمَمْتُ عَلَيْكُمْ نِعْمَتِي وَرَضِيْتُ لَكُمْ الْإِسْلَامَ دِينًا (سورة المائدة: 3)



- ۱- يَا أَيُّهَا النَّاسُ إِن كُنْتُمْ فِي رَيْبٍ مِّنَ الْبَعْثِ فَإِنَّا خَلَقْنَاكُمْ مِّن تَرَابٍ ثُمَّ مِن نُّطْفَةٍ ثُمَّ مِنْ عَلَقَةٍ ثُمَّ مِن مَّضْغَةٍ مُّخْلَقَةٍ وَغَيْرِ مُخْلَقَةٍ لِّنُبَيِّنَ لَكُمْ وَتُقَرَّبَ فِي الْأَرْحَامِ مَا تَشَاءُ إِلَىٰ أَجَلٍ مُّسَمًّى ثُمَّ نُخْرِجُكُمْ طِفْلًا ثُمَّ لِتَبْلُغُوا أَشَدَّ كَمًّا وَمِنْكُمْ مَّن يَتَّقِي وَيَتَوَقَّى وَيُؤْتِي مَن يَدُّ إِلَىٰ أَرْذَلِ الْعُمُرِ لِكَيْلَا يُعْلِمَ مِن بَعْدِ عِلْمِ شَيْئًا وَتَوَرَّى الْأَرْضَ حَامِدَةً فَاذًا أَنْزَلْنَا عَلَيْهَا الْمَاءَ فَهَتَرَتِ الرِّجْتَ وَأَنْبَتَتْ مِن كُلِّ زَوْجٍ بَهِيجٍ ○ (سورة ان: ۵)
- ۲- وَأَتَلَوْا يَوْمًا لَا يَجْزِي نَفْسٍ عَن نَّفْسٍ شَيْئًا وَلَا يُقِيلُ مَعَهَا شِفَاعَةٌ وَلَا يُؤْخَذُ مِنْهَا عَدْلٌ وَلَا هُمْ يُنصَرُونَ ○ وَإِذْ نَجَّيْنَاكَ مِنَ الْإِمْبَاطِ مِن أَلِ فِرْعَوْنَ يَسُومُونَكَ سُوءَ الْعَذَابِ يَدْبَحُونَ أَبْنَاءَ كَمٍّ وَيَسْتَحْيُونَ نِسَاءَ كَمٍّ وَفِي ذَلِكُمْ بَلَاءٌ مِّن رَّبِّكُمْ عَظِيمٍ ○ (سورة البقرة: ۲۸، ۲۹)

احادیث

عن عمر بن الخطاب قال قال رسول الله حسين مثل من آمن بالله و ملائكته و كتبه رسله واليوم و تومن بالقدر خيرة و شره - (متفق عليه)

عن العباس بن عبدالمطلب قال قال رول ذاق طعم الايمان من رضی بالله ربا و بالا سلام ديناً و بهمد رسولاً - (مسلم)

عبادات

۱- سورة المؤمنون کی پہلی گیارہ آیات

قَدْ أَفْلَحَ الْمُؤْمِنُونَ ○ الَّذِينَ هُمْ فِي صَلَاتِهِمْ خَاشِعُونَ ○ وَالَّذِينَ هُمْ عَنِ اللَّغْوِ مُعْرِضُونَ ○ وَالَّذِينَ هُمْ لِلزَّكَاةِ فَاعِلُونَ ○ وَالَّذِينَ هُمْ لِفُرُوجِهِمْ حَافِظُونَ ○ إِلَّا عَلَىٰ أَزْوَاجِهِمْ أَوْ مَا مَلَكَتْ أَيْمَانُهُمْ فَإِنَّهُمْ غَيْرُ مَلُومِينَ ○ فَمَنْ ابْتغىٰ وَرَاءَ ذَلِكَ فَأُولَٰئِكَ هُمُ الْعُدُونَ ○ وَالَّذِينَ هُمْ لِأَمْتِهِمْ ذَعِيرُونَ ○ رَاعُونَ ○ وَالَّذِينَ هُمْ عَلَىٰ صَلَاتِهِمْ يُحَافِظُونَ ○ أُولَٰئِكَ هُمُ الْوَارِثُونَ ○ الَّذِينَ يَرِثُونَ الْفِرْدَوْسَ هُمْ فِيهَا خَالِدُونَ ○

احادیث

- ۱- عن ابن عمر رضی اللہ عنہ قال : قال رسول اللہ بنی الاسلام علی خمس شهادة ان لا اله الا الله و ان محمدا عبده و رسوله و اقام الصلوة و يتاء الزکوة و الحج و صوم رمضان - (متفق عليه)
- ۲- و فی حدیث جبریل قال رسول اللہ: الاسلام ان تشهد ان لا اله الا الله و ان محمدا رسول اللہ و تکلم الصلوة و توتی الزکوة و تصوم رمضان و تحج البيت ان استطعت الیه سبیلاً - (متفق عليه)
- ۳- امر بالمعروف و نہی عن المنکر

(ا) دعوت دین کی ضرورت و اہمیت

۱- کُنْتُمْ خَيْرَ أُمَّةٍ أُخْرِجَتْ لِلنَّاسِ تَأْمُرُونَ بِالْمَعْرُوفِ وَتَنْهَوْنَ عَنِ الْمُنْكَرِ وَتُؤْمِنُونَ بِاللَّهِ وَكَلِمَاتٍ مِّنْ أَهْلِ الْكِتَابِ لَكَانَ خَيْرًا لَهُمْ مِّنْهُمْ الْمُؤْمِنُونَ وَأَكْثَرُهُمُ الْفَاسِقُونَ ○ (سورة آل عمران: ۱۱۰)

(ب) طریق دعوت

- ۱- ادْعُ إِلَى سَبِيلِ رَبِّكَ بِالْحُكْمِ وَالْمَوْعِظَةِ الْحَسَنَةِ وَجَادِلْهُمْ بِالَّتِي هِيَ أَحْسَنُ طَرِيقًا رَبِّكَ هُوَ أَعْلَمُ بِمَن ضَلَّ عَن سَبِيلِهِ وَهُوَ أَعْلَمُ بِالْمُهْتَدِينَ ○ (سورة النحل: ۱۲۵)
- ۲- وَلَتَكُنْ مِنْكُمْ أُمَّةٌ يَدْعُونَ إِلَى الْخَيْرِ وَيَأْمُرُونَ بِالْمَعْرُوفِ وَيَنْهَوْنَ عَنِ الْمُنْكَرِ وَأُولَٰئِكَ هُمُ الْمُفْلِحُونَ ○ (سورة آل عمران: ۱۰۴)

الحديث

عن ابي سعيد الخدي عن رسول الله قال من رأى منكم منكراً فليغيره بيده فان لم يستطع فليسانه فان لم يستطع فليقلبه و ذلك اضعف الايمان (روا مسلم)

عن عبد الله عمر قال قال رسول الله الا كلكم راع و كلكم مسئول عن وعيته فالامام الذى على الناس راع وهو مسئول عن رعيته و الرجل راع على اهل بيته وهو مسئول عن رعيته والمرأة راية على بيت زوجها و ولده وهى مسولة عنهم و عبد الرجل راع على مال سه و هو مسئول عنه الا فكلكم راع و كلكم مسئول عن رعيته (متفق عليه)

آيات

- ١- وَأَعْتَصِمُوا بِحَبْلِ اللَّهِ جَمِيعًا وَلَا تَفَرَّقُوا وَاذْكُرُوا نِعْمَةَ اللَّهِ عَلَيْكُمْ إِذْ كُنْتُمْ أَعْدَاءً قَالَفَ بَيْنَ قُلُوبِكُمْ فَاصْبِرْتُمْ بِنِعْمَةِ إِخْوَانِكُمْ وَكُنْتُمْ عَلَى شَفَا حُفْرَةٍ مِنَ النَّارِ فَأَنْقَذَكُمْ مِنْهَا كَذَلِكَ يُبَيِّنُ اللَّهُ لَكُمْ آيَاتِهِ لَعَلَّكُمْ تَهْتَدُونَ (سورة آل عمران: ١٠٣)
- ٢- إِنَّمَا الْمُؤْمِنُونَ إِخْوَةٌ فَأَصْلِحُوا بَيْنَ أَخَوَيْكُمْ وَاتَّقُوا اللَّهَ لَعَلَّكُمْ تُرْحَمُونَ (سورة المرات: ١٠)
- ٣- قُلْ يَا أَهْلَ الْكِتَابِ تَعَالَوْا إِلَى كَلِمَةٍ سَوَاءٍ بَيْنَنَا وَبَيْنَكُمْ أَلَّا نَعْبُدَ إِلَّا اللَّهَ وَلَا نُشْرِكَ بِهِ شَيْئًا وَلَا يَتَّخِذَ بَعْضُنَا بَعْضًا أَرْبَابًا مِنْ دُونِ اللَّهِ فَإِنْ تَوَلَّوْا فَهَذَا بَشِيرٌ لَكُمْ مِنْ اللَّهِ وَإِنْ تَوَلَّوْا فَهَذَا نَذِيرٌ لَكُمْ مِنْ اللَّهِ وَإِنَّكُمْ لَعِنْدَهُ لَشَرِيحُونَ (سورة آل عمران: ٦٤)
- ٤- وَلَا تَسِبُوا الَّذِينَ يَدْعُونَ مِنْ دُونِ اللَّهِ فَيَسبُوا اللَّهَ عَدْوًا بِغَيْرِ عِلْمٍ كَذَلِكَ زَيْنًا لِكُلِّ أُمَّةٍ عَلَيْهِمْ مَنْ تَوَلَّى مِنْهُمْ فَمَنْ جَاءَهُمْ فَيَسبُهُمْ فَيَسبُهُمْ بِمَا كَانُوا يَعْمَلُونَ (سورة الانعام: ١٠٣)

الحديث

- ١- عن انس قال قال رسول الله والذي نفسى بيده لا يومن عبد حتى يحب لاجيه ما يحب نفسه - (متفق عليه)
- ٢- عن النعمان بن بشير قال قال رسول الله ترى المؤمنين في تراحمهم وتواضعهم و تعاطفهم كمثل البقرى التى تلتصق عضو تداعى له سائر الجسد بالسهر والحمى (متفق عليه)

آيات

- ١- كَلُوا مِنْ طَيِّبَاتِ مَا رَزَقْنَاكُمْ وَلَا تَطْفُوا فِيهِ فَيَجْعَلْ عَلَيْكُمْ غَضَبِي وَمَنْ يَحْلِلْ عَلَيْهِ غَضَبِي فَقَدْ هَوَى (سورة طه: ٨١)
- ٢- قُلْ مَنْ حَرَّمَ زِينَةَ اللَّهِ الَّتِي أَخْرَجَ لِعِبَادِهِ وَالطَّيِّبَاتِ مِنَ الرِّزْقِ قُلْ هِيَ لِلَّذِينَ آمَنُوا فِي الْحَيَاةِ الدُّنْيَا خَالِصَةٌ يَوْمَ الْقِيَامَةِ كَذَلِكَ نَفَصِلُ الْآيَاتِ لِقَوْمٍ يَعْلَمُونَ (سورة الاحزاب: ٣٢)
- ٣- وَلَا تَأْكُلُوا أَمْوَالَكُمْ بَيْنَكُمْ بِالْبَاطِلِ وَتَذَلُّوا بِهَا إِلَى الْحُكَّامِ لِتَأْكُلُوا فَرِيقًا مِنْ أَمْوَالِ النَّاسِ بِالْإِثْمِ وَتَنْتَحِرُ تَعْلَمُونَ (سورة البقرة: ١٨٨)

الحديث

١- عن النعمان بن بشير قال قال رسول الله الحلال بين و الحرام بين و بينهما مشتبهات لا يعلمهن كثير من الناس فمن اتقى الشبهات استبيرا لدينه و عرضه و من وقع فى الشبهات وقع فى الحرام كالزاعى يرمى حول الحمى يوشك ان يرتع فيه الا وان لكل ملك حمى الا وان حمى الله محارمه الا و ان فى الجسد بضعة اذا صلحت صلح الجسد كله و اذا فسد الجسد كله الا وهى القلب (متفق عليه)





۱- لَا يَتَّخِذُ اللَّهُ عَنِ الَّذِينَ كَفَرُوا يَتَّبِعُونَكُمْ فِي الدِّينِ وَلَمْ يَخْرُجُوا مِنْ دِيَارِكُمْ أَنْ تَبَرُّوهُمْ وَتُقْسِطُوا إِلَيْهِمْ إِنَّ اللَّهَ يُحِبُّ الْمُقْسِطِينَ ○ إِنَّمَا يَنْهَكُمُ اللَّهُ عَنِ الَّذِينَ قَاتَلُوكُمْ فِي الدِّينِ وَأَخْرَجُواكُمْ مِنْ دِيَارِكُمْ وَظَاهَرُوا عَلَىٰ إِخْرَاجِكُمْ أَنْ تَوَلَّوهُمْ وَمَنْ يَتَوَلَّهُمْ فَأُولَٰئِكَ هُمُ الظَّالِمُونَ ○ (سورة الممتحنة: ۹، ۸)

۲- وَإِنْ جَنَحُوا لِلسَّلْمِ فَاجْنَحْ لَهَا وَتَوَكَّلْ عَلَى اللَّهِ إِنَّهُ هُوَ السَّمِيعُ الْعَلِيمُ ○ (سورة الانفال: ۶۱)

احادیث

خطبہ جمعہ الوداع

(۱) ترجمہ اور اہم نکات

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

دائیں

اسوہ حسنہ (سیرت طیبہ)

- ① ولادت یا سعادت
- ② قبل از نبوت کی زندگی
- ③ بعثت نبوی
- ④ دعوت و تبلیغ اور اس کی مشکلات
- ⑤ ہجرت مدینہ
- ⑥ مواخات اور یتاق مدینہ
- ⑦ غزوات نبوی
- ⑧ حجۃ الوداع
- ⑨ وصال

دائیں

اسلامی تہذیب

- ① برصغیر پر اسلامی تہذیب کے اثرات
- ② تہذیب کی تعریف
- ③ اسلام سے پہلے برصغیر کی تہذیبی حالت
- ④ اسلامی تہذیب کے عوامل و عناصر

⑤ برصغیر پر اسلامی تہذیب کے معاشرتی، اخلاقی، سیاسی، سماجی اثرات

مجوزہ کتب: تفہیم اسلامیات (لازمی)، از: ڈاکٹر محمد نواز چوہدری

(قریشی برادرز پبلشرز، اردو بازار لاہور پاکستان)

The following Syllabus for Pakistan Studies has been prepared in accordance with the criteria announced by the Higher Education Commission and Lead Universities.

### نصاب مطالعہ پاکستان (لازمی) سال سوم

وقت ۲ گھنٹے

کل نمبر ۳۰

سیکشن (اس سیکشن سے چھ نمبر سے نمبر حاصل کا انتخاب کریں)

۱۔ نظریہ پاکستان

۱۔ قیام پاکستان کے بغراض و مقاصد (مسلمانوں کیلئے علیحدہ وطن، اسلامی قلمی ریاست کا قیام)

۲۔ نظریہ پاکستان: (تشریف و توضیح) نظریہ پاکستان اقبال اور قائد اعظم کے ارشادات کی روشنی میں

۲۔ نظریہ پاکستان کا تاریخی پہلو:

۱۔ اعلیٰ اصلاحی تحریکیں (شیخ احمد سرہندی، شاہ ولی اللہ، سر سید احمد خان)

۲۔ قلمی کوششیں (علی گڑھ، دیوبند، انجمن حیات اسلام، اور دیگر مقامی قلمی ادارے، سندھ مدرسہ اسلامیہ کانچ پشاور)

۳۔ سیاسی جدوجہد: آئین اصلاحات (منو مارلے، ہائیڈوجیر فورڈ، معاہدہ کھنڈ، تحریک خلافت، خطبہ لہ آباد، قائد اعظم کے چودہ نکات)

۳۔ تحریک پاکستان: ۱۔ انتخابات ۱۹۴۷ اور کانگریس حکومت کا رویہ ۲۔ قرارداد پاکستان ۳۔ ۱۹۳۶ کے انتخابات اور انتقال اقتدار

۳۔ کابینہ مشن پلان ۵۔ ۳۔ ۵۔ جن پلان ۶۔ قیام پاکستان ۷۔ ابتدائی مشکلات

سیکشن ۲ (اس سیکشن سے دو نمبر سے ایک سوال کا انتخاب کریں)

۱۔ پاکستان اور نظام اسلام کے نفاذ کی کوشش:

۱۔ قرارداد مقاصد ۲۔ ۱۹۵۶، ۱۹۶۲، ۱۹۷۳، ۱۹۷۳ کے آئین کی اسلامی دفعات ۳۔ نفاذ شریعت، اقدامات اور مکمل اسلامی معاشرے کا قیام

۲۔ ارض پاکستان:

۱۔ غیر انبائی وحدت، محل وقوع، جغرافیائی اہمیت، دیہی اور شہری علاقے ۲۔ قدرتی وسائل ۳۔ زراعت

۳۔ صنعت ۵۔ افرادی قوت ۶۔ پاکستان، عالم اسلام اور مسلم ممالک

### حوالہ کتب

۱۔ آئین پاکستان (ڈاکٹر صفدر محمود لاہور) ۲۔ پاکستان ناگزیر تھا (ڈاکٹر حسن ریاض کراچی) ۳۔ تحریک پاکستان (ڈاکٹر صفدر محمود لاہور)

۳۔ پاکستان کی اہم سیاسی جماعتیں (پروفیسر ظلیل اللہ کراچی) ۵۔ پاکستان کی خارجہ پالیسی (پروفیسر ظلیل اللہ کراچی)

۶۔ تاریخ پاک و ہند (ساجز ادہ عبد الرسول) ۷۔ تاریخ ہندو پاکستان قدیم سلطنت دہلی (سید حسین الحق کراچی)

۸۔ جدوجہد پاکستان (ڈاکٹر حسن ریاض کراچی) ۹۔ حصول پاکستان (احمد سعید)

۱۰۔ A Short Story of Pakistan (آئی ایچ قریشی) II Struggle for Pakistan (آئی ایچ قریشی)





APPENDIX 'B'  
SYLLABI AND COURSES OF READING)

PAPER I: BUSINESS TAXATION

OK

Taxation structure and Administration in Pakistan.  
Income Tax Law. Income Tax problems of Individuals.  
Partnership and Joint Stock Companies. Basic features  
of sales Tax, Law of Customs and Excise Duties.  
Wealth Tax.

RECOMMENDED BOOKS

- |                            |  |
|----------------------------|--|
| Saeed, K.A.                | <u>Income Tax Law with Practical Problems</u><br>Accountancy and Taxation services Institute, 1985-86. |
| Naqvi, R.I.                | <u>Income Tax Law</u><br>Taxation House<br>Lahore.   |
| Naqvi, R.I.                | <u>Sales Tax Law</u><br>Latest Edition<br>Taxation House<br>Lahore                                     |
| Govt. of Pakistan          | <u>Customs &amp; Excise Duties</u>   |
| Govt. of Pakistan          | <u>Income Tax Act, 1922</u>  |
| Govt. of Pakistan          | <u>Wealth Tax Act</u>  |
| Baig, Lughman              | <u>Income Tax Law</u><br>(Assessment year 1984-85)<br>Ghazanfar Academy Pakistan<br>6th Edition, 1984  |
| Mughal Muhammad<br>Muazzam | <u>Income Tax: Principles and Practice</u><br>1986, Fine Publishers<br>Turner Road, Lahore             |
| Baig, Lughman              | <u>Income Tax: Problems &amp; Solutions</u>  |



*Test notes*

PAPER II: BUSINESS LAW

LAW OF CONTRACT

Definitions. Formation of Contracts. Essentials of a Valid Contract. Performance of Contract. Discharge of Contract. Breach of Contract. Law governing Indemnity, Guarantee, Bailment and Agency.

SALES OF GOODS

Types of Contract of Sales. Conditions and Warranties. Effects of the Contract of Sales. Performance of the Contract. Rights of Unpaid Seller.

PARTNERSHIP

Essential Elements of partnership. Registration of Firms. Kinds of Partners, Rights and Obligations of Partners. Dissolution of Partnership.

NEGOTIABLE INSTRUMENTS

Definitions. Characteristics and Types of Negotiable Instruments. Negotiation, Endorsements. Liabilities of Parties. Discharge from Liability. Miscellaneous.

CARRIAGE OF GOODS

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

RECOMMENDED BOOKS

A.G. Chaudhary

Mercantile Law in Pakistan  
Pak. Publisher Limited  
Karachi

Amjad Saeed Kh.

Mercantile Law of Pakistan  
Lahore Accountance & Taxation  
Services Institute 1977.

Shaki Rana &  
Goraya, B.A.

Principles of Commercial Law  
Chaudhary Book Depot  
Lahore

PAPER III. ECONOMICS OF PAKISTAN

1. Economic Development and its requisites - Factors of Economic Development.
  - i) Economic Factors - Capital, Labour, Power Transport and Communication.
  - ii) Administrative Factors
  - iii) Education and Training
  - iv) Social Factors
  - v) Political Factors
  
2. Agriculture Development: Average yield and main Products. Food problems, Price of Agricultural Products and Government Policies. Agricultural Finance and Marketing; Export of Agricultural Products and problems related thereto, Agricultural Planning and policy, Land Reforms.
  
3. Industrial Development: Causes of Industrial Backwardness, Present position and future Prospects. Industrial Finance, Financial institutions, Large Scale, small scale and cottage Industries. Foreign Capital and Foreign Assistance. State and Industrial Development; Industrial Planning and policy. Nationalization of Industries and public sector Industries. Export of Industrial Products. Labour Problems, Trade Unions; Industrial Disputes and Labour Legislation.
  
4. Foreign Trade: Main items of Exports and Imports Volume, Value and Trends in Foreign Trade. Balance of Payments. Exchange Rate. Trade agreements; State Trading and Private Trading.
  
5. Transport & Communications: Development of means of Transport and Communication; their role, effects and Problems.

6. ✓ Banking and Finance: Development of and problems in P  
Pakistan. Role of Banks in the Economic Development  
of Pakistan. Development of Specialized Financial  
Institutions in Pakistan.

7. ✓ Human Capital: Population growth, education, and role  
of social sectors in development of Pakistan.

RECOMMENDED BOOKS

- |  |  |
|--|--|
| Govt. of Pakistan                      | <u>Pakistan Economic Survey(Latest)</u><br>Printing Corporation of Pakistan<br>Islamabad                 |
| State Bank of Pakistan                 | <u>Annual Report(Latest)</u>   |
| Govt. of Pakistan                      | <u>The Five Year Plans</u>   |
| S.M. Akhtar                            | <u>Economic Development of Pakistan</u><br>Vol. I, 1976, Vol. II, 1986<br>Publishers United L.<br>Lahore |
| Viqar Ahmed And<br>Rashid Abjad        | <u>Management of the Pakistan Economy</u><br>Oxford University Press, 1955                               |
| Nasir Saeed, M. &<br>Hyder, Syed Kamal | <u>Economic Problems of Pakistan</u><br>Ilmi Book House<br>Urdu Bazar, Lahore, 1986                      |

PAPER IV: FUNDAMENTALS OF COST ACCOUNTING

See

✓ The meaning, need and importance of Cost Accounting;  
 ✓ Distinction between Cost and Financial Accounting.  
 ✓ Contribution of Cost Accounting to Management.  
 ✓ Elements of Cost. Classification and Costing systems.  
 Cost Accounting Costing Techniques. Job Order.  
 Voucher System. Factory and General Office Books.  
 Overhead Costing forms and report. Material Costing  
 and Control. Accounting and Calculation of Labour  
 Costs. Classification. Accountability and Application  
 of Factory Overhead Costs including variance  
 analysis, Departmentalization of Factory Overhead  
 Costs, Process Costing (only Elementary Treatment).

RECOMMENDED BOOKS

Nasir-ud-din Cost Accounting  
 1983, Aziz Publishers  
 Lahore

Matz, A. and Jusry, M.C. Cost Accounting  
 1984, 8th Edition  
 south western Publishing Co. Ohio

Bruce, J.D. and  
 Dowd, J. and Dunesu G. Cost Accounting Problems and  
 Exercises  
 1975 McGraw Hill Book Co.  
 New York

Neunder, J.J.W. Cost Accounting  
 1973, 8th Edition  
 Richard D. Irwin, Inc.  
 London

APPENDIX 'B'

(Syllabi and Courses of Reding)

Paper V: ARABIC "

" Published by Allama Iqbal  
Open University, Islamabad.

The distribution of Marks will beas follows;

- |       |                                 |            |
|-------|---------------------------------|------------|
| i)    | Translation from Arabic to Urdu | : 30 Marks |
| II)   | Translation from Urdu to Arabic | : 30 Marks |
| III ) | Comprehension                   | : 20 Marks |
| IV)   | Grammar                         | : 20 Marks |

SPECIAL SUBJECT



V.A. ADVANCED ACCOUNTING

Seen

Revise \*

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  - II) Contingencies Register
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عربی (لازمی)

(برائے بی اے)

پرچہ میں نمبروں کی تقسیم درج ذیل ہوگی۔

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