

B. COM (PASS & HONS.) SEMESTER-IV
ENC251: ENGLISH (COMPULSORY)

Time: 3 Hours

MM: 50

Instructions:- Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Unitization of Syllabus

Month	January & February	March	April
Topics	Book -- Moments in Time --- Poems Porphyria's Lover Because I could not Stop for Death Are you Digging on my Grave Stopping by Woods on a Snowy Evening The Wild Swans at Coole Park The Emperor of Ice – Cream Book --Making Connections –Unit—3–AspectsofLanguageReadings1stand2nd	Book --Making Connections – Unit—3–Aspects of Language Readings– 3 rd to5 th Grammar Modals Passive Voice Reported speech	Book -- Making Connections – Unit --- 4 – Sustaining Planet Earth Grammar Relative Clauses Conjunctions

Books Prescribed:

- 1. Moments in Time**
- 2. Making Connections**
- 3. Murphy's English Grammar**

B.Com (Session2023-24) SEMESTER–
4th
Subject-Punjabi Compulsory BCG–402:

Time: 03 Hours

Max. Marks: 50

ਅੰਕ-ਵੰਡ

1. ਪ੍ਰਸ਼ਨ ਪੱਤਰ ਦੇ ਚਾਰ ਭਾਗ ਹੋਣਗੇ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਦੋ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
2. ਵਿਵਦਆਰਥੀ ਨੇ ਕੁੱਲ ਪੰਜ ਪ੍ਰਸ਼ਨ ਕਰਨੇ ਹਨ। ਹਰ ਭਾਗ ਵਿਚੋਂ ਇਕ ਪ੍ਰਸ਼ਨ ਲਾਜ਼ਮੀ ਹੈ। ਪ੍ਰੰਜਿਾਂ ਪ੍ਰਸ਼ਨ ਵਕਸੇ ਿੀ ਭਾਗ ਵਿਚੋਂ ਕੀਤਾ ਜਾ ਸਕਦਾ ਹੈ।
3. ਹਰੇਕ ਪ੍ਰਸ਼ਨ ਦੇ ਬਰਾਬਰ ਅੰਕ ਹਨ।

Month	January&February	March	April
	* 'ਮੇਰੀ ਜੀਵਨ ਗਾਥਾ' ਪਾਠਗਤ ਅਧਿਐਨ ਅਤੇ ਨਾਇਕ- ਧਬਿੰਬ * 'ਮੇਰੀ ਜੀਵਨ ਗਾਥਾ' ਦੀ ਸਵੈਜੀਵਨੀ ਦੇ ਤੌਰ 'ਤੇ ਪਰਖ * ਲੇਖ ਰਚਨਾ (ਸਮਾਧਜਕ ,ਸੱਧਿਆਚਾਰਕ, ਇਧਤਹਾਸਕ ਅਤੇ ਧਵੱਧਦਅਕ ਸਰੇਕਾਰਾਂ ਸਬਿੰਿੀ)	<ul style="list-style-type: none"> • 'ਫਾਸਲੇ' ਨਾਟਕ ਦਾ ਪਾਠਗਤ ਅਧਿਐਨ • 'ਫਾਸਲੇ' ਨਾਟਕ ਦਾ ਧਵਸਾ- ਵਸਤੂ • 'ਫਾਸਲੇ' ਨਾਟਕ ਦਾ ਸਾਰ 'ਫਾਸਲੇ' ਨਾਟਕ ਦੀ ਨਾਟਕ- ਕਲਾ 	* ਸਬਦ ਜੋੜਾਂ ਦੇ ਧਨਯਮ * ਗੁਰਮੁਖੀ ਧਲਪੀ ਦੀਆਂ ਧਵਸੇਸਤਾਵਾਂ *ਅਖਬਾਰ ਨੂਿੰੰ ਇਸਧਤਹਾਰ (ਧਨੱਜੀ ਅਤੇ ਦਫਤਰੀ) * 'ਮੇਰੀ ਜੀਵਨ ਗਾਥਾ' ਸਵੈ ਜੀਵਨੀ ਦੀ ਵਾਰਤਕ ਸੈਲੀ

*ਮੇਰੀ ਜੀਵਨ ਗਾਥਾ (ਸਵੈ ਜੀਵਨੀ) ਡਾਕਟਰ ਦੀਵਾਨ ਧਸਿੰ

*ਫਾਸਲੇ(ਨਾਟਕ) ਜਧਤਦਿੰ ਰ ਬਰਾੜ

* ਪਜਾਬੀ ਿਾਸਾ ਬੋਿ ਕਸਤੂਰੀ ਲਾਲ ਐਂਡ ਸਨਜ

B. Com Semester-IV (Session 2023-2024)
BCG–403 Goods and Service tax

UNITIZATION OF SYLLABUS

Time:3Hours

MM:50

Instructions:-Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions ,selecting at least one question from each Section.The fifth question may be attempted from any Section.

SUBJECT	January & FEBRUARY	March	April
GST	<p>SectionA</p> <ul style="list-style-type: none"> • GST-meaning • GST- an overview • GST administration • Liability of taxpayers • CGSTACT,2017 • IGSTACT,2017 • SGSTACT and UGSTACT • Composition scheme and remission • Exemptions 	<p>SectionB</p> <ul style="list-style-type: none"> • Registration • Scope and time of supply • Place of supply <p>SectionC</p> <ul style="list-style-type: none"> • Valuation and computation • Payment of GST • Input tax credit • Tax invoice, credit and debit notes • E-waybill 	<p>SectionC</p> <ul style="list-style-type: none"> • Reverse charge <p>SectionD</p> <ul style="list-style-type: none"> • Returns and refunds • GST portals, e-commerce system and e-surveyors

Textbook :GST by VK Sareen , Ajay Sharma (kalyani Publisher

B. Com Semester-IV (Session 2023-2024)
BCG-404: Industrial Laws

Time:3Hrs.

Max.Marks:50

Special Instructions: Eight questions of equal marks i.e.10 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts.Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Unitization of Syllabus:

Subject	January&February	March	April
IndustrialLaws	SectionA: <ul style="list-style-type: none">➤ FactoriesAct,1948- Importance, Definitions, Provisions of Factories Actrelating to Health, Safety,Welfare of Workers, Wo rking Hours of Adults and Young Persons➤ TradeUnionsAct,1926 SectionB: <ul style="list-style-type: none">➤ Industrial Disputes Act, 1947- Meaning and Authoritiesunder Industrial Dispute Act,theirrights andduties	SectionB: <ul style="list-style-type: none">➤ Industrial DisputesAct, 1947- Strikes and Lockouts,La yoffandRetrenchment SectionC: <ul style="list-style-type: none">➤ Employees State Insurance Act,1948	SectionD: <ul style="list-style-type: none">➤ Workmen's Compensation Act,1923

Textbook-IndustrialLawsBySeemaKhanna, RajwantKaurandPriyankaGupta
Kalyanipublishing

B. Com Semester-IV (Session 2023-2024)
BCG-405: Principles & Practices of Banking and Insurance

Time: 3Hrs.

Max. Marks: 50

Special Instructions: Eight questions of equal marks i.e. 10 marks each (specified in the syllabus) are to be set in the paper, two in each of four sections (A-D). Questions may be subdivided into parts. Students are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Unitization of Syllabus:

Subject	January & February	March	April
Principles and Practices of Banking and Insurance	<p>Section A:</p> <ul style="list-style-type: none"> ➤ Banks ➤ Types of Banks ➤ Management & Organizational setup of Commercial Banks ➤ Impact of Banking Reform on Organizational Structure of Banks ➤ Management of Deposits of Commercial Banks ➤ Management of Advances and Loans in Commercial Banks ➤ Central Bank - Techniques of Credit Control ➤ Reserve Bank of India ➤ Structure of Commercial Banking in India ➤ State Bank of India <p>Section B:</p> <p>Reforms and Indian Banking</p>	<ul style="list-style-type: none"> ➤ Structure, Organization and Regulation of Indian Money Market ➤ Capital Market ➤ Introduction to Mutual Funds ➤ Merchant Banking ➤ Asset Liability Management ➤ Electronic Banking ➤ Financial Inclusion <p>Section C:</p> <ul style="list-style-type: none"> ➤ Insurance: Concept ➤ Principles of Insurance ➤ Relevance of Insurance ➤ Attitude towards Insurance Cover ➤ Life Insurance: Nature and Use 	<p>Section D:</p> <ul style="list-style-type: none"> ➤ Origin and Growth of Non Life Insurance ➤ Insurance Act 1938 ➤ Life Insurance Corporation Act, 1956 ➤ IRDA Act ➤ Features of Policies of Life Insurance ➤ Features of Policies of General Insurance ➤ Progress in Privatization of Insurance Sector

B.COM (Session 2023 – 24)
Semester–IV BCG–406 : Cost
Accounting

Time–3hours

MAXMARKS–50

Pattern of question paper – Eight question of equal marks (specified in the syllabus), two in each of the four section(A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Subject	January&February	March	April
Costaccounting	<p>SECTION–A</p> <p>CostAccounting:Meaning, Concept ofcost,limitations of financialaccounting, origin andobjectives, advantages andlimitations, differencebetween financial and costaccounting,classification ofcost</p> <p>Costsheet:Types ofcostand preparation of costsheet</p> <p>,SECTION–B</p> <p>Process costing: Meaning,features, normal andabnormalloss/gain, jointer-process profit andequivalentproduction</p> <p>SECTION–C</p> <p>Reconciliationofcostandfinancialaccounts</p>	<p>SECTION–B</p> <p>Contract costing:Meaning,features, andrules regarding thecalculation of profit incase of complete andincomplete contractsandworking progress</p> <p>SECTION – C</p> <p>Marginal costing: Meaning, and various concepts-fixedcost, variable cost,contribution, P/V ratio,Break-even point,margin of safety andmanagerialapplications</p>	<p>SECTION–D</p> <p>Standard costing:Meaning, advantagesanddisadvantages</p> <p>Variance analysis: Material,labourand overhead</p> <p>Budget and budgetarycontrol: Meaning,objectives, advantagesand disadvantages,types ofbudget</p>

Prescribedbook:

Name-CostAccounting

Author–S.PJain,K.LNarang,BinooGupta

(PublisherKalyani)

B.COM (Session 2023 – 24) Semester–IV
PAPER II: ELECTRONIC BANKING AND RISK MANAGEMENT (Hons.)

Time–3hours

MaxMarks–50

Pattern of question paper – Eight question of equal marks (specified in the syllabus), two in each of the four section(A-D). Questions may be subdivided into parts(not exceeding four). Candidates are required to attempt five questions , selecting at least one question from each section .The fifth question may be attempted from any section.

SUBJECT	January & FEBRUARY	March	April
E- bankingandriskm anagement	<p>SECTION–A</p> <p>Electronic banking: Core banking, electronic products online banking, facilities provided and securities issued, cheque truncation, microfiche, phone and mobile banking</p> <p>Electronic Fund Transfer: Plain messages (Telex and data communication), structured messages (SWIFT, etc.), RTGS</p> <p>SECTION–B</p> <p>Information technology: Current trends, bank net, RBI net, data net, nicnet, net, internet, email, etc, role and use of technology upgradation, global development in banking technology, impact of technology on banks- effect on customer and service quality</p>	<p>SECTION–B</p> <p>Computer audit: Information audit, information system security and disaster management</p> <p>SECTION–C</p> <p>Risk management: Types of risks in banks, risk management framework in banks: enterprise- wide risk management in banks; elements of risk management framework</p>	<p>SECTION–D</p> <p>Systematic risk management in banks: different measures of measuring risks, risk management- Process and techniques for assessment and management , Asset-liability management in banks, role of RBI.</p>

Prescribed Book:

Name-Electronic Banking and risk management

Authors–Arun Mehra, Priya Bakshi (Publisher–Kalyani)