

# **Shri Rawatpura Sarkar University, Raipur**



**Examination Scheme & Syllabus  
For  
BACHELORS OF COMMERCE  
III Semester**



**Shri Rawatpura Sarkar University, Raipur**

**Faculty of Commerce**

**Bachelors of Commerce**

**Semester-III**

**(Effective from the session: 2021-22)**

S.N.	Course Code	Th/Pr	Subject	Type of Course	Teaching hours per week			T C	Examination Scheme				Total Marks
					L	T	P		Theory		Practical		
									EX	IN	EX	IN	
1	BC 3.1	Th	Company Law	Core Course C-5	3	1		4	70	30			100
2	BC 3.2	Th	Income Tax Law and Practice	Core Course C-6	3	1		4	70	30			100
3	BC 3.3	Th	Hindi/ Modern Indian Language	Language-3	3	1		4	70	30			100
4	BC 3.4	Th	Computer Applications in Business	Skill-Enhancement Elective Course (SEC)-1	3	1		4	70	30			100
<b>Total Contact Hr per week: 30</b>			<b>Total Credit: 16</b>					<b>Grand Total Marks:</b>				<b>400</b>	



# Shri Rawatpura Sarkar University, Raipur

## Faculty of Commerce

### Bachelors of Commerce

#### Semester-III

(Effective from the session: 2021-22)

<b>Course Title</b>	<b>Company Law</b>				
<b>Course Code</b>	<b>BC 3.1</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>	Student should basic knowledge of Company law.				
<b>Course Objectives</b>	The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.				
<b>Course Contents</b>	<p><b>UNIT 1:</b>  <b>Introduction</b> – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.</p> <p><b>UNIT 2:</b>  <b>Documents</b> – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.</p> <p><b>UNIT 3:</b>  <b>Management:</b> Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.</p> <p><b>UNIT 4:</b>  <b>Dividends, Accounts, Audit</b>– Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.</p> <p><b>UNIT V: Winding Up</b> - Concept and modes of Winding Up.</p> <p><b>Insider-Trading, Whistle-Blowing</b> – Insider-Trading; meaning and legal provisions; Whistleblowing: Concept and Mechanism.</p>				
<b>Course Outcomes</b>	<p>CO 1: Gain basic knowledge of the provisions of the Companies Act, 2013 in relation to types of companies, Memorandum of Association, Articles of Association, Administration of Company Law</p> <p>CO 2: Comprehend the classification of Directors, key managerial personnel, Meetings of Companies and the Committees connected with the affairs of a Company</p> <p>CO 3: Gain insight on the law related to maintenance of Books of Accounts, Auditor's and Auditors Report</p> <p>CO 4: Be familiarized with the concept of winding up of a company and the modes of winding up along with the legal provisions related to Insider Trading and Whistle Blowing</p> <p>CO 5: Understand the varied forms of Intellectual Property and procedures with regard to registration of Patent, Design, Copyright and Trading</p> <p>CO 6: Get acquainted with the remedies available for violation of Intellectual Property Rights</p>				
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. MC Kuchhal, <i>Modern Indian Company Law</i>, Shri Mahaveer Book Depot (Publishers), Delhi.</li> <li>2. GK Kapoor and Sanjay Dhamija, <i>Company Law</i>, Bharat Law House, Delhi.</li> <li>3. Anil Kumar, <i>Corporate Laws</i>, Indian Book House, Delhi</li> </ol>				

Board of studies

Miss Stuti Baladhare

Dr. Dharmendra Singh

Dr. Shilpi Yadav



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**Bachelors of Commerce**

**Semester-III**

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	<p>4. Reena Chadha and Sumant Chadha, <i>Corporate Laws</i>, Scholar Tech Press, Delhi.</p> <p>5. Avtar Singh, <i>Introduction to Company Law</i>, Eastern Book Company</p>
<b>Reference Books</b>	<p>1. Ramaiya, <i>A Guide to Companies Act</i>, LexisNexis, Wadhwa and Buttersworth.</p> <p>2. <i>Manual of Companies Act, Corporate Laws and SEBI Guideline</i>, Bharat Law House, NewDelhi,.</p> <p>3. <i>A Compendium of Companies Act 2013, along with Rules</i>, by Taxmann Publications.</p> <p>4. Gower and Davies, <i>Principles of Modern Company Law</i>, <a href="#">Sweet &amp; Maxwell</a></p> <p>5. Sharma, J.P., <i>An Easy Approach to Corporate Laws</i>, Ane Books Pvt. Ltd., New Delhi</p>



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### Bachelors of Commerce

#### Semester-III

(Effective from the session: 2021-22)

<b>Course Title</b>	<b>Income-tax Law and Practice</b>				
<b>Course Code</b>	<b>BC-3.2</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>	Student should basic knowledge of <b>Income-tax Law and Practice</b> .				
<b>Course Objectives</b>	To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.				
<b>Course Contents</b>	<p><b>Unit 1: Introduction</b>  <i>Basic concepts:</i> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)  <i>Residential status;</i> Scope of total income on the basis of residential status  Exempted income under section 10</p> <p><b>Unit 2: Computation of Income under different heads-1</b>  Income from Salaries; Income from house property</p> <p><b>Unit 3: Computation of Income under different heads-2</b>  Profits and gains of business or profession; Capital gains; Income from other sources</p> <p><b>Unit 4: Computation of Total Income and Tax Liability</b>  Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs  Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court</p> <p><b>Unit 5: Preparation of Return of Income</b>  Filing of returns: Manually, On-line filing of Returns of Income &amp; TDS; Provision &amp; Procedures of Compulsory On-Line filing of returns for specified assesses.</p>				
<b>Course Outcomes</b>	CO1- To collect the basic concepts and definitions of Income Tax Act 1961 CO2- To know the residential status of assessee and incomes exempted from tax CO3- To familiar with the computation of income from salary CO4- To familiar with the computation of income from house property CO5- To familiar with the computation of income from business and profession				
<b>Text Books</b>	1. Mehrotra, H.C. Income Tax Law and accounts 2. Singhanian, Vinod K. and Monica Singhanian. <i>Students' Guide to Income Tax, University Edition</i> . Taxmann Publications Pvt. Ltd., New Delhi. 3. Ahuja, Girish and Ravi Gupta. <i>Systematic Approach to Income Tax</i> . Bharat Law House, Delhi.				
<b>Reference Books</b>	1. <i>Income Tax Reports</i> . Company Law Institute of India Pvt. Ltd., Chennai. 2. <i>Taxman</i> . Taxman Allied Services Pvt. Ltd., New Delhi. 3. <i>Current Tax Reporter</i> . Current Tax Reporter, Jodhpur. <b>Software</b> 1. Vinod Kumar Singhanian, <i>e-filing of Income Tax Returns and Computation of Tax</i> , Taxmann Publication Pvt. Ltd, New Delhi. Latest version 2. 'Excel Utility' available at <a href="http://incometaxindiaefiling.gov.in">incometaxindiaefiling.gov.in</a>				



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## Faculty of Commerce

### Bachelors of Commerce

#### Semester-III

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<b>Course Title</b>	<b>Hindi/Modern Indian Language</b>				
<b>Course Code</b>	<b>BC 3.3</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>	Knowledge of Hindi				
<b>Course Objectives</b>	The objective of this course is to provide an understanding Basic of Formal English Using Business Organization.				
<b>Course Contents</b>	<p><b>Unit – 1:</b> Bharateeya Samvidhan me Hindi- Rajbhasha ke roop me Hindi ka Vikas, Hindi Adhinyam 1965.</p> <p><b>Unit -2:</b> Patravayavahar ka samanya parichay, Patron ke prakar, Parivarik Patra, Vyavasayik Patravayavahar- Bank Sambandhee Patra, Beema sambandhee Patra, Poochha- taachhh Sambandhee Patra, Aadesh sambandhee Patra, Paripatra Agency Sambandhee Patra- Naukari Sambandhee Patra</p> <p><b>Unit-3:</b> Aalekhan- Paribhasha aur Prakar, Uttam aalekhan ke Lakshan, Aalekahan likhane ki vidhi, Tippan ki Paribhasha aur Prakar, Tippan lekhan ki vidhi.</p> <p><b>Unit- 4:</b> Samkshiptikaran- Samkshipt lekhan ke Pradhan Gun, Sampreshan – Paribhasha aur Praka</p> <p><b>Unit- 5:</b> Anuvaad ki Paribhasha, Anuvaad kala ya vigyan, Anuvaad ke Upyogita aur Mahatv</p>				
<b>Course Outcomes</b>	After Completing Syllabus Candidate May Aware of Using Formal Communication				
<b>Text Books</b>	Hindi me sarkari kamkaj- Ramvinayak Singh, Hindi Pracharak Sansthan, Varanasi Pramanik Aalekhan aur Tippan- Prof. Viraj , Rajpal and Sons, Delhi				
<b>Reference Books</b>	Bhasha Anuprayog-2, Dr.Puranchand Tandon, Kitab Ghar,New Delhi -110002 Anuvaad Vigyan- Bholanath Tiwari, Shabdkar Delhi. 110092				



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<b>Course Title</b>	<b>COMPUTER APPLICATIONS IN BUSINESS</b>				
<b>Course Code</b>	<b>BC 3.4</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>					
<b>Course Objectives</b>	To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.				
<b>Course Contents</b>	<p><b>Unit 1: Word Processing</b> Introduction to word-Processing, Word-processing concepts, Use of Templates, working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents</p> <p><b>Creating Business Documents using the above facilities</b></p> <p><b>Unit 2: Preparing Presentations</b> Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.</p> <p><b>Creating Business Presentations using above facilities</b></p> <p><b>Unit 3: Spreadsheet and its Business Applications</b> <b>Spreadsheet concepts</b>, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs</p> <p><b>Generally used Spreadsheet functions:</b> Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions</p> <p><b>Unit 4: Creating Business Spreadsheet Creating spreadsheet in the area of:</b> Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression</p>				
<b>Course Outcomes</b>	<p>Students select relevant goal-related activities, rank them in order of importance, allocate time to these activities, and understand, prepare and follow schedules.</p> <p>Students acquire and evaluate information.</p> <p>Students organize and maintain information.</p> <p>Students interpret and communicate information.</p> <p>Students use computers to process information.</p> <p>Students contribute to group effort.</p> <p>Students work well with men and women from diverse backgrounds</p>				
<b>Text Books</b>	Dr. Sandeep Srivastava & Er. Meera Goyal, Computer Applications in Business				
<b>Reference Books</b>	Computer Applications in Business for B. Com SOL 3rd Year for Delhi University by Shiv Das				