

# **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>	

**Board of studies**

Miss Stuti Baladhare

Dr. Dharmendra Singh

Dr. Shilpi Yadav



# 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.  <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> <li>4. Reena Chadha and Sumant Chadha, <i>Corporate Laws</i>, Scholar Tech Press, Delhi.</li> <li>5. Avtar Singh, <i>Introduction to Company Law</i>, Eastern Book Company</li> </ol>				

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**Reference  
Books**

1. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
2. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, NewDelhi,.
3. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
4. Gower and Davies, *Principles of Modern Company Law*, [Sweet & Maxwell](#)
5. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi



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#### 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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#### Semester-III

(Effective from the session: 2021-22)

<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- Samkshipth 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 <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. <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 <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>	Students select relevant goal-related activities, rank them in order of importance, allocate time to these activities, and understand, prepare and follow schedules. Students acquire and evaluate information. Students organize and maintain information. Students interpret and communicate information. Students use computers to process information. Students contribute to group effort. Students work well with men and women from diverse backgrounds				
<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				