

B.com CBCS -Semester III

Course Type-Ability Enhancement Course

Course Name: - Company Law

Course Code-3T5-A

Course Outcomes: -

CO1	The students will be able to get familiarise with the types and characteristics of company
CO2	The student will be able to demonstrate the procedure of formation of company and will be able to distinguish between Article of Association and Memorandum of Association
CO3	The students will be able to frame the prospectus of the company.
CO4	The students will be able to identify different types of shares and debentures
CO5	The students will be able to gain knowledge of management and administration of the company.

Unit one

Introduction

- Meaning, definition, types and characteristics of company
- Historical Evaluation of company
- Concept of Corporate Veil, Lifting Corporate veil

Unit two

Incorporation of company

- Promoters, Role and legal position, Pre incorporation contracts
- Procedure for incorporation of company
- Memorandum of Association - Meaning, Purpose, Contents, Ultravires and Doctrine of Ultravires
- Articles of Association – Meaning, Purpose, Content. Alternation. Difference between Memorandum of Association and Articles of Association

Shruti
(Tushar Chaudhary) *Pranav* (Pranav) *Pranav*

Unit Three

Prospectus and issue of share capital

- Prospectus Meaning - Formalities of issue Prospectus - Misrepresentation of Prospectus - Golden Rules
- Shares - Meaning, Types of Shares and Transfer of shares
- Share Capital, Meaning, Kinds, Alternation, Reduction and Voting Rights
- Debenture - Meaning, Types, Charge-Fixed and Floating, Crystallisation of Floating charge

Unit four

Management and administration of company

- Directors - Appointment, Qualifications, Types
- Directors: - Duties and liabilities, Powers, Functions
- Meetings, Kinds, Requisites of Valid Meeting
- Procedure of writing invitation, and minutes of meeting

Reference Books

- ❖ Company Law & Secretarial Practice- Appannaian Reddy, Prabhudev, Himalaya Publishing House
- ❖ Company Law for Beginners- Dr. V.K. Jain, Sheth Publishers Pvt. Lt.
- ❖ Company Law and Secretarial Practice- Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur, New Delhi.
- ❖ Company Law and Secretarial Practice- Dr. K.R. Dixit, Vishwa Publishers & Distributors, Nagpur

Chandhu
(Tushar Chaudhary)

Pratibha
(Pratibha Pratibha)

Question Paper Pattern
Company Law 3T5-A

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT – III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Chavell
(Rusbar Chaudhary)

Pratibha
(Pranod Pratibha)

Bachelor Of Commerce

B.com CBCS -Semester III

Course Type-Ability Enhancement Course

Course Name: - Income Tax

Course Code-3T4-B

Course Outcome

CO1	The students will be able to get familiarise with basic concepts of income tax
CO2	The student will be able to compute the income under salary and will be calculate the tax on it.
CO3	The students will be able to gain knowledge about calculation of superannuation fund.
CO4	The student will be able to compute the income under house property and will be calculate the tax on it.
CO5	The student will be able to compute the income under other sources and will be calculate the tax on it.

Unit One

Introduction

- Introduction to income tax, Basic Concepts:- : income, agriculture income, casual income previous year, assessment year, gross total income, total income,
- Income Tax Slabs
- Income tax Calculation
- Financial Year and Assessment Year

Unit Two

Computation and taxable income from salary head.

- Income from Salary Types of allowances (Taxable & Tax free),
- perquisites, and Tax treatment of P.F, E.P.F.,
- Superannuation Fund,

(Rushar Chaudhary) *(Pranod Fating)*

- Allowances & Perquisites,
- Computation of Income from Salary and Calculation of Tax Liability.
- (Problems) - Deduction under section 80C, 80CCC, 80CCD, 80D, 80DDB, 80E, 80G, 80GG, 80U

Unit Three

Income from house property.

- Income House Property -Meaning & Definition,
- Gross Annual Value Net Annual Value ,
- Arrears of Rent ,Unrealized Rent,
- Interest on Loan Preconstruction & Post Construction, Composite Rent etc.
- Computation of Income from house property.

Unit Four

Income from other sources.

- Income from Other Source – Basis of Charge, Chargeable Incomes,
- Exempt Incomes,
- Computation of Income from other sources.

Reference Books

- ❖ Ahuja G. K. and Ravi Gupta :- Systematic Approach to Income and Central Sales tax, Bharat law house, New Delhi.
- ❖ Singhania V. K. :- Direct taxes :- Law and Practice, Taxman's publication, Delhi.
- ❖ Jain K. C., Gour V. P., Narang D. B. :- Direct taxes Kalyani Publishers, Delhi.
- ❖ Jain Dr. V. K. :- Income tax for beginners—Seth publishers, Mumbai.
- ❖ Datey V. S. :- Indirect taxes law and Practice, Taxman, New Delhi, customs and excise Law Time :- various issues

(Ravi Gupta)
(Ravi Gupta)

(Pranod Ravi)
(Pranod Ravi)

Question Paper Pattern

Income Tax 3T4-B

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT – III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Tushar Chaudhary
(Tushar Chaudhary)
Atsing
(Ramod Atsing)

Bachelor Of Commerce

B.com CBCS -Semester IV

Course Type-Ability Enhancement Course

Course Name: - Banking Procedure and Practice

Course Code-4T5-B

Course Outcome

CO1	The students will be able to get familiarise with types of banks and will get knowledge about its influence on economic development
CO2	The students will be able to demonstrate with types of account and will get knowledge about opening of these account
CO3	The students will be able to understand types of cheques and cards and will able to use them.
CO4	The student will relate with the concept of mobile banking
CO5	The student will be able to identify and avoid frauds in using mobile banking

Unit one

Introduction

- Bank –Meaning, Definition, importance
- Types of banks –commercial banks-Universal Banking - Central Bank - Credit control measures.
- Structure of Indian Banking, Central banking VS Commercial Banking, nationalisation of commercial banks
- Role of Banks in Economic Development

Unit Two

Bank Account

- Types of bank account, steps in opening of saving and current account
- Bank Lending, Lending Sources, Bank Lending Principles, Forms of lending, Loan evaluation process, securities of lending, Factors influencing bank lending

Praveen
(Praveen Chaudhary)

Pranav
(Pr. Pramod Praning)

- Special types of Accounts - Minor - Lunatic - Partnership Firm - Joint Stock Company and contains KYC forms
- General and Special relationship between Banker and Customer

Unit Three

NEGOTIABLE INSTRUMENTS

- Cheque - Essentials of a Cheque
- Crossing of a Cheque, General Crossing, Special Crossing
- Payment of Cheque, Collection of Cheque, Endorsement
- Types of cards Debit Card, Credit Card, Green Card - Smart Card, their utility and significance

Unit Four

E-banking

- Meaning, Services, e-banking and Financial Services
- Challenges, Opportunities and frauds of Internet Banking, Internet Banking Vs Traditional Banking
- Mobile Banking, Meaning, Features, Services
- Electronic Funds Transfer (ETF) System, Meaning, Steps - Benefits

Reference Books

- ❖ Sundaram, K.P.M. & Varshney, (2003), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.
- ❖ Gordon, E. Natarajan, (2005), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
- ❖ Radhasamy & Vasudevan (2003), A Text Book of Banking, Sultan Chand & Sons, New Delhi.
- ❖ S.N. Maheshwari Banking and Law Theory and Practices, Kalyani Publication

Chauhan
(Tushar Chauhan)

Pahing
(Pranod Pahing)

Question Paper Pattern

Banking Procedure and Practice 4T5-B

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT – III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Chavelling
(Rustan Chavelling)

Chavelling
(Rustan Chavelling)

B.com CBCS -Semester IV
Course Type-Skill Enhancement Course
Course Name: - Secretarial Practice
Course Code-4 T 6-A

Course Outcome

CO1	The students will be able to demonstrate the rights and duties of company secretary
CO2	The student will be able to gain knowledge about The companies Act.
CO3	The students will be able to state powers of SEBI
CO4	The student will be able to develop the knowledge about the appointment and removal of company auditor.
CO5	The student will be aware about the procedure of winding up of the companies.

Unit one

Company Secretary

- The Company Secretary Definition, Eligibility, Appointment, General Legal position,
- Duties of a Company Secretary, Rights of Company Secretary,
- Liabilities of Company Secretary, Qualification for Appointment as secretary, Dismissal of the Secretary,
- Secretary in the Whole-time practice, Secretarial Compliance certificate, Specimen form

Unit Two

The Companies Act and its Administration

- The companies Act,1956, Applicability of the Act, Special features, Amendments to the Companies Act,1956,

Chandelw
(Rushan Chandelwari)

Ahing
(Ramesh Ahing)

- Machinery for the Administration of the Companies Act, 1956, The company Law Board, E- Governance Project,
- Power of Securities Exchange Board of India, Jurisdiction of Courts

Unit Three

Company Auditor

- Company Auditor, Appointment of Auditor, Qualification and disqualification
- Removal and remuneration
- Rights, powers and duties of Auditors, Accounts statutory books dividends and interest
- company investigations, prevention of oppression and management

Unit Four

Reports and Winding Up

- Company Reports – Types, Secretarial Duties with regard to payment of dividend,
- Interest, Charges & penalties. , Writing reports
- Winding up of a Company – Procedure, & Statutory Provisions, Consequences of winding up , Types of winding up
- Consequences of winding up, Secretarial role in winding up

Reference Books

- ❖ Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act 2013)
- ❖ N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi
- ❖ Gaffoor & Thothadri – Company Law and Secretarial Practice, Vijay Nicole Prints, Chennai
- ❖ V. Balachandran and M. Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prints, Chennai
- ❖ Taxman's Companies Act 2013 - Taxman Publications, New Delhi

(Rusbar Chaweltari)

(Pranod Faking)

Question Paper Pattern

Secretarial Practice SEC 4

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT – III 08 Marks

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Chhing
(Tushar Chandelhari) (Pranod Fating)

B.com CBCS -Semester IV
Course Type-Skill Enhancement Course
Course Name: - Insurance Procedure and Practice

Course Code-4 T 6-B

Course Outcome

C01	The students will be able to gain knowledge about Insurance sector and will be familiar with the latest scenario of the insurance sector
C02	The student will be able to gain knowledge about life insurance and will be able aware of documentation of Life insurance policy
C03	The students will be able to different types of insurance Policies
C04	The student will be aware about the procedure of becoming Life insurance Agent
C05	The student will be aware about the code of conduct and will be able to calculate the remuneration of insurance agent

Unit One

Introduction

- Insurance: - Evolution & meaning of Insurance, need for insurance,
- Nature, functions of insurance, Scope of Insurance,
- Privatisation of Insurance sector, current scenario of Insurance Sector In India
- Principle of Protection and Investment

Unit Two

Life Insurance – Practices

- Life Insurance Organization; Premiums and Bonuses;
- Plans of Life insurance; Annuities;
- Life Insurance Policies; Applications and Acceptance; Policy Documents; Premium payment,
- Life Insurance Corporation (L.I.C) of India; Policy Lapse and Revival; Assignment, Nomination and Surrender of policy; Policy Claims.

Unit Three

GENERAL INSURANCE

- Introduction to General Insurance; Policy Documents and forms;
- Underwriting; Ratings & Premiums; Claims;
- Principles, products fire, marine, motor vehicles, public utility, third party insurance,
- Group insurance, burglary insurance. Claims Settlements

(Tushar Chaudhary)

(Pranav Singh)

Unit Four

Insurance Agency as a Career

- Definition-Authority of an agent, Procedure for becoming an agent Agency as a Profession
- Functions of agent, Remuneration of agent
- Code of conduct for agent, procedure regarding the settlement of insurance claim
- After-sale service to policy holders.

Reference Books

- ❖ M. N. Srinivasan : Principles of Insurance Law, Wadhwa & Co.
- ❖ Rajiv Jain : Insurance Law and Practice, Vidhi Publication Private Limited
- ❖ Taxmann : Insurance Manual, Taxmann Publication Private Limited
- ❖ Bharat : Manual of insurance Laws, Bharat Publication Private limited
- ❖ Dr. Avtar Singh : Law of Insurance, Universal Publication Pvt. Limited
- ❖ George E. Rejda : Principles of Risk Management and Insurance

Question Paper Pattern

Insurance Procedure and Practice 4T6-B

N.B. – 1) All questions are compulsory.

2) All questions carry equal marks.

Time :- 3 hours

Marks-80

Q.1. (a) UNIT – I 08 Marks

(b) UNIT – I 08 Marks

OR

(c) UNIT – I 16Marks

Q.2. (a) UNIT – II 08 Marks

(b) UNIT – II 08 Marks

OR

(c) UNIT – II 16Marks

Q.3. (a) UNIT – III 08 Marks

Chandelhari
(Tushar Chandelhari)

P. Singh
(Pranod Singh)

(b) UNIT – III 08 Marks

OR

(c) UNIT – III 16Marks

Q.4. (a) UNIT – IV 08 Marks

(b) UNIT – IV 08 Marks

OR

(c) UNIT – IV 16Marks

Q.5

a) UNIT – I 04 Marks

b) UNIT – II 04 Marks

c) UNIT – III 04Marks

d) UNIT – IV 04 Marks

Chavhan
(Rustan Chavhan)

Chavhan
(Pranod Chavhan)