

# DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY

## Structure of B.Com Course

### Under Choice Based Credit System (CBCS)

(Approved under report to Under Graduate Board and Notified vide Memo No. DU/DR-A/6-1/20/647 dated 02.09.2020)

Semester	Course	Course Code	Title	Credit	Remarks
I	Core	CC 101	General English	6	Compulsory
	DSC	CC 102	Financial Accounting	6	Compulsory
		CC 103	Business Organisation and Management	6	Compulsory
	Ability Enhancement Compulsory	AEC 101	<b>Multi-Disciplinary Course</b>	4	Compulsory
Total Credit				22	
II	Core	CC 201	Communicative English	6	Compulsory
		CC 202	Business Law	6	Compulsory
		CC 203	Business Mathematics and Statistics	6	Compulsory
	Ability Enhancement Compulsory	AEC 201	<b>Environmental Science</b>	2	Compulsory
Total Credit				20	
III	Core	CC 301	MIL/Communicative Hindi/Alternative English	6	Compulsory
		CC 302	Company Law	6	Compulsory
		CC 303	Income Tax Law and Practice	6	Compulsory
	Skill Enhancement Elective Course	SEC 301	Computer Applications in Business	2	Compulsory
Total Credit				20	
IV	Core	CC 401	MIL/Communicative Hindi/Alternative English	6	Compulsory
		CC 402	Corporate Accounting	6	Compulsory
		CC 403	Cost Accounting	6	Compulsory

	Skill Enhancement Elective Course	SEC 401	E-Commerce	2	
Total Credit				20	
V	Discipline Specific Elective	DSE501	<b><u>Any one of Group-A</u></b>	6	Compulsory
		DSE502	<b><u>Any one of Group-B</u></b>	6	Compulsory
			<b><u>Group-A</u></b> a. Human Resource Management b. Principles of Marketing Auditing and Corporate Governance		
		<b><u>Group-B</u></b> Fundamentals of Financial Management b. Indirect Tax Laws			
	Skill Enhancement Elective	SEC 501	Entrepreneurship	2	Compulsory
Generic Elective	GEC 501	Principles of Micro Economics	6	Compulsory	
Total Credit				20	
VI	Discipline specific	DSE 601	<b><u>Any one of Group-C</u></b>	6	Compulsory
		DSE 602	<b><u>Any one of Group-D</u></b>	6	Compulsory
			<b><u>Group-C</u></b> a. Corporate Tax Planning b. Banking and Insurance c. Management Accounting d. Computerised Accounting System		
		<b><u>Group-D</u></b> a. International Business Office Management and Secretarial Practice c. Fundamentals of Investment d. Consumer Protection			
	Skill Enhancement Elective	SEC 601	Personal Selling and Salesmanship	2	Compulsory
Generic Elective	GEC 601	Indian Economy	6	Compulsory	

Total Credit	<b>20</b>	
Grand Total of Credits	<b>122</b>	

**DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY**

**B.Com Course (CBCS)**

**Credit and Marks Distribution of B.com Course**

<b>Course</b>	<b>Credit</b>	<b>Mark</b>
CORE	12X6=72	1200
DSE	4X6=24	400
GEC	2X6=12	200
SEC	4X2=8	200
AEC	1X2=2 1x4=4	50 100
<b>Total</b>	<b>122+</b>	<b>2150</b>

**Note: Course Wise Break –up of Credit and Mark.**

Syllabi of B.Com 3<sup>rd</sup> Semester  
Under CBCS

As approved by the Board of Studies in Commerce  
Held on August 31, 2020

**B.Com.: (CBCS)**  
**Semester- III**  
**CC302: COMPANY LAW (6 Credit)**

**Marks: 100 (Internal Assessment 20+ Term-end 80)**

**Lectures: 60 Tutorials: 5**

**Objective:** 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.

**UNIT 1: 16 L + 1 T**

**Introduction** – 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. **Marks: 20**

**UNIT 2: 14 L + 1 T**

**Documents** – 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. **Marks: 18**

**UNIT 3:**

**16 L + 1 T**

**Management:** 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. **Marks: 20**

**UNIT 4:**

**8 L + 1 T**

**Dividends, Accounts, Audit**– 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. **Marks: 12**

**UNIT V:**

**6 L + 1 T**

**Winding Up** - Concept and modes of Winding Up.

**Insider-Trading, Whistle-Blowing** – Insider-Trading; meaning and legal provisions; Whistleblowing;

Concept and Mechanism. **Marks: 10**

**Suggested Readings:**

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

**B.Com.: (CBCS)**  
**Semester- III**  
**CC303:INCOME TAX LAW AND PRACTICE (6 Credit)**

**Marks: 100 (Internal Assessment 20+ Term-end 80)**  
**Lectures: 45, Practical: 26 Hours, Tutorial: 7 Hrs**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**Unit 1: Introduction** **6 L + 1 T**

**Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross

total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

**Residential status;** Scope of total income on the basis of residential status **Marks: 10**

Exempted income under section 10.

**Unit 2: Computation of Income under different heads-1** **15 L + 1**

**T**

Income from Salaries; Income from house property.

**Marks:2**

**5**

**Unit 3: Computation of Income under different heads-2** **12 L + 1**

**T**

Profits and gains of business or profession; Capital gains; Income from other sources.

**Marks:25**

**Unit 4: Computation of Total Income and Tax Liability** **12 L + 1 T**

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.

**Marks: 20**

**Unit 5: Preparation of Return of Income** **26 Practical**

**Lab\***

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of

Compulsory On-Line filing of returns for specified assesses.

**Note:**

1. There shall be a practical examination (In-Semester) of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XMLfile.
2. There shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week perbatch) for Practical Lab + one credit Hr for Tutorials (per group)
3. Latest edition of textbooks and Software may be used.

**Suggested readings:**

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

**Journals**

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

**Software**

1. Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)



**B. Com. (CBCS)**  
**Semester -III**  
Skill Enhancement Elective Course  
**SEC 301-COMPUTER APPLICATIONS IN BUSINESS (2 Credit)**  
**Lectures: 12, Practical: 28 Hours**  
**Full Marks: 50 (Internal Assessment 10 + 40 End-Term)**

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the student understanding of the usefulness of information technology tools for business operations.

**Unit 1: Word Processing 5 L + 5 P**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word

document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; 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 **Marks: 10**

**Creating Business Documents using the above facilities**

**Unit 2: Preparing Presentations 5 L + 5 P**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols,

Media; Design; Transition; Animation; and Slideshow.

**Creating Business Presentations using above facilities Marks: 10**

**Unit 3: Spreadsheet and its Business Applications 5 L + 5 P**

**Spreadsheet concepts**, managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts

and graphs

**Generally used Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time,

Lookup and reference, Database, and Text functions **Marks: 10**

**Unit 4: Creating Business Spreadsheet 5 L + 5 P**

**Creating spreadsheet in the area of:** 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 **Marks: 10**

**Note:**

1. There shall be a practical examination of 40 Marks of 2 hrs duration. 4 sets of question papers will be set for four batches of examinees. The course teacher will evaluate the

practical examination. External observer may be deputed by the Controller of Examination.

2. In-semester test will comprise of a Viva -5 marks and Work Book- 5 Marks.
3. Teaching arrangement need to be made in the computer Lab
4. There shall be 4 Practical Lab periods per batch to be taught in computer Lab.

**Suggested Readings:**

1. **The study material available for Micro Soft Office Vr. 10**