

B. Com. (H): Semester - IV
Paper COM-401: BUSINESS COMMUNICATION

(From the list-I)

Duration: 3Hrs.

Marks: 100

Credits: 2

Objective

To develop the skills of the professional undergraduate students for proper self-expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes.

Curriculum

Unit I

Essentials of Business communication: Introduction, Basic Patterns of Business Messages: Writing process, Directness and Indirectness in new s and messages of all types, sales Messages, Persuasion.

Unit-II

Writing a Project Report: Basics, writing Reports on Field Work visits to Industries/Business Concerns etc.; Business-Negotiations.

Unit-III

E-Correspondence

Unit-IV

Spoken English for Business-communication: Presentation of Plans, Objectives; speech: Preparation, Mode of delivery presentation; Addressing the Audience. Oral Talking. Strategies to overcome Barriers in Address, speech.

Unit-V

Business Etiquettes and Public Speaking:

Business Manners. Body Language Gestures, Email and Net Etiquettes, Etiquette of the Written Word, Etiquettes on the Telephone, Handling Business Meetings; Introducing Characteristic, Model Speeches, Role Play on Selected Topics with Case Analysis and Real Life Experiences.

Reference books:

- Dr.Preeti Shukla, Business Communications, Shree Mahavir Book depot., Nai Sarak, New Delhi.
- A.Kumar, Effective Business Communications, Khanna Book Publishing Co..P, Ltd.
- John.M.Penrose, Robert W. Rosberry, Robert J. Myers, Advanced Business Communications, Thomsan South Western.
- Urmila Rai, S.M.Rai – Business Communication – Himalya Publishing House. 1. Boove, C.L., 5. Thill, J.V., and Chaturvedi, M., (2009) Business Communication Today, Pearson Education.

B. Com. (H): Semester - IV

Paper COM402: E-BUSINESS**Duration: 3Hrs.****Marks: 100****Credits: 6****Objective**

To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

Contents**Unit 1: Introduction:**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption:

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit 3: IT Act 2000 and Cyber Crimes

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 4: E-payment System:

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: On-line Business Transactions:

Meaning, purpose, advantages and disadvantages of transacting online, E commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (Amazon, Snapdeal, Alibaba, Flipkart, etc.)

Reference books:

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education

3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

B.Com. (H): Semester - IV

Paper COM-403: INCOME TAX LAW AND PRACTICES

Duration: 3Hrs.**Marks: 100****Credits: 6****Course Objective**

- To make the students understand the basic concepts, definitions and terms related to direct taxation.
- To make the students understand the concept of residential status thus making them understand the scope of total income for an assessee with different kinds of residential status.
- To make students understand the various heads under which income can be earned in India. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
- To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.
- To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1:	Identify the technical terms related to direct taxation.
CO2:	Determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.
CO3:	Compute income from salaries, house property, business/profession, capital gains and income from other sources.
CO4:	Understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.

CO5:	compute the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act,1961.
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Course Contents

Unit I

Basic concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.

Unit II

Residential status Scope of total income on the basis of residential status Exempted income under section .

Unit III

Salaries.

Unit IV

Income from house property and Profits and gains of business or profession.

Unit V

Capital gains and Income from other sources.

Recommended Book:

- Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.

Reference Books:

- Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
- Chandra, Mahesh., S.P. Goyal and D.C. Shukla. Income Tax Law and Practice. Pragati Prakashan, Delhi.
- Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
- Mehrotra, H.C. Income Tax Law. Sahitya Bhawan, Agra.
- Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
- Singhania, Vinod K. and Kapil Singhania. Tax Computation on CD. Taxmann Publications Pvt. Ltd., New Delhi.

B.Com. (H): Semester - IV

Paper COM-404: COMPANY LAW

Duration: 3Hrs.

Marks: 100

Credits: 6

The objective of the course is to impart the basic knowledge of the provisions of the Companies Act, 2013, Indian Partnership Act, 1932, Securities Contract (Regulation) Act, 1956 and to provide thorough knowledge along with relevant case laws.

UNIT I Company Act, 2013(Part-I)

- Introduction -Characteristics of a company; types of companies, formation of company – promoters, their legal position.
- Documents –Memorandum of association, articles of association, doctrine of constructive Notice and indoor management, prospectus,

UNIT II Company Act, 2013(Part-II)

- Allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.
- Directors , legal positions, powers and duties,

UNIT III Company Act, 2013(Part-III)

- meetings and types of meeting
- winding up and modes of winding up

UNIT IV Indian Partnership Act, 1932

- Nature of Partnership Firm,
- Test of Partnership ,
- Relation of partners to third parties,
- Duties and rights of partners, Minor as a partner,
- Registration of firms
- Dissolution of firm

UNIT V Securities Contract (Regulation) Act, 1956

- Introduction
- Recognition of stock exchanges
- Listing of Securities

Reference books:

1. Gower L.C.B: Principles of Modern Company Law; Stevens & Sons, London.
2. Ramaiya A.: Guide to the Companies Act; Wadhwa & Co. Nagpur.
3. Singh Avtar: Company Law; Eastern Book Co.,Lucknow.
4. Kuchal M.C.: Modern India Company Law; Shri Mahavir Books, Noida.
5. Kapoor N.D.: Company Law - Sultan Chand & Sons, New Delhi
6. Bagrial A.K.: Company Law; Vikas Publishing, House, New Delhi.
7. Resai T.R. *Partnership Act*, S.C.Sarkar and Sons, kolkata.
8. Kuchal M.C. *Business Law*, Vikas Publishing House, New Delhi.
9. Kapoor N.D. *Business Law*, Sultan Chand and Sons, New Delhi.
10. Bare Act- Securities Contract (Regulation) Act, 1956

B.Com. (H): Semester - IV

Paper COM-405: FINANCIAL MANAGEMENT

Duration: 3Hrs.

Marks: 100

Credits: 6

Course Objective

- To acquaint students with the advanced concept of financial management and to develop financial strategies for the organization.
- To provide the learners practical understanding of capital budgeting and techniques used to take capital budgeting decisions.
- To make students understand how to manage working capital.
- To make students aware about budgeting and Financial policy and corporate strategy.
- To make students exposed to the relationship between risk and return.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1:	Understand the concept of Financial management and various types of finance.
CO2:	Know how to analyse each proposal using various capital budgeting techniques and make correct financial investment decisions.
CO3:	Learn the skills to manage inventory, cash and accounts receivables.
CO4:	Recognise and prepare budgets such as sales, cash, production, purchases as well as understand the importance of strategic financial planning.
CO5:	Learn relationships between risk and return.

Course Contents

Unit I: Introduction to Financial Management

Meaning, objectives and scope, conflicts in profit versus wealth or value maximization principle, Time value of money.

Unit II: Investment Decisions

Capital budgeting techniques-Net Present Value Method, Internal Rate of Return Method. Cost of Capital-equity and debt.

Unit III: Financing Decisions

Leverage- operating, financial and composite leverage, Capital structure- theory and policy, Dividend policy, Asset based financing- lease and hire purchase.

Unit IV: Short term financing

Management of Working Capital, Cash management, Inventory Management, Receivables Management, working capital leverage.

Unit V: Risk and Return

Calculating risk and return for individual securities, Beta estimation, overview of capital market theory.

Recommended book:

- I. M. Pandey, (2010): Financial Management, Vikas Publishing House

Reference books:

- M Y Khan & P K Jain, Financial Management- Text, problems and cases, Tata McGraw Hills
- Dr. R. P. Rustagi (2011): Financial Management- Theory, concept and problems, Taxman Publications