

**P.G. Department of Commerce & Business Management
KOLHAN UNIVERSITY, CHAIBASA**



**Syllabus of Four Year Under-Graduate Programme (FYUGP),
under NEP-2020**

**B.Com. Semester-III
(Session 2022-2026)**

Code	Paper Name	Credit	Internal Exam	End Semester Exam	Practical Exam	Full Marks
MJ-4	Corporate Law	4	25	75	--	100
MJ-5	Income Tax Law and practice	4	25	75	--	100
MN-1B	Digital Marketing	4	25	75	--	100

**B.Com. Sem-III
MJ-4/ Major Paper-4**

CORPORATE LAW

Objective: The course aims to impart the learners working knowledge of the provisions of the Companies Act, 2013.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
2. Synthesize company processes, meetings, and decisions;
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
4. Determine the role of Board of directors and their legal position;
5. State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up.

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Course Content:**Unit 1:Preliminary to Companies Act, 2013****10 Lectures**

Important definitions: Prospectus and Share Capital, Allotment of securities, share capital, basic requirements, alteration of share capital, issue of shares at premium and discount, Further issue of shares, buy-back of shares.

Unit 2: Management and Administration**10 Lectures**

Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.

Unit 3: Dividends, Accounts and Audit**15 lectures**

Declaration and Payment of Dividend, Accounts of Companies, Maintenance and authentication of Financial Statement, Corporate social Responsibility, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee.

Unit 4: Directors and their Powers**15 Lectures**

Board of directors, appointment and qualifications of directors; Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Unit 5: Oppression, Mismanagement, Corporate Restructuring, and Winding Up -10 Lectures

Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016.



Practical Exercises:

The learners are required to:

- 1) Enlist the content of the prospectus.
- 2) Prepare a hypothetical notice, resolutions, and minutes of a meeting.
- 3) Read the Annual Report and Financial Statements of a company and prepare a report on the same.

Suggested Readings:


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1. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press.
2. Gowar, L. C. B. (1969). Principles of Modern Company Law. London: Stevens & Sons.
3. Hicks, A., & Goo, S. H. (2017). Cases and Material on Company Law. Oxford: Oxford University Press.
4. Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.
5. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.
6. Ramaiya. (2015). A Guide to Companies Act. Nagpur: Wadhwa Book Company.
7. Hanningan, B. (2018). Company Law. Oxford: Oxford University Press.
8. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd.

Latest edition of the text books should be used.

B.Com. Sem-III
MJ-5/ Major Paper-5

INCOME TAX LAW AND PRACTICE

Objective: The course aims to provide knowledge of the various provisions of income-tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals .

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Comprehend the concepts of taxation, including assessment year, previous year, assesses, person, income, total income, agricultural income and determine the residential status of persons.
2. Compute income under different heads, applying the charging provisions, deeming provisions, exemptions and deductions.
3. Calculate the tax liability of an individual.

Course Content

Unit 1: Basic Concepts

15 Lectures

Tax: concept, types – direct and indirect tax, Direct Tax: Need, features and basis of charges. Income Tax (as per Income Tax Act 1961 and amendments): Basic Concepts; Residential status; Scope of Total Income, Heads of Income; Income which do not form a part of Total Income; Agriculture Income and its taxability.

Unit 2: Income from Salary and House Property

16 Lectures

a. Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.

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b. Income from house property Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income House Property.

Unit 3: Profits and Gains from Business or Profession, Capital Gains, and Income from Other Sources **18 lectures**

- a. Meaning of business income, methods of accounting, Deductions and Disallowances under the Act, Computation of presumptive income under Income-tax Act, Computation of taxable income from Business and profession.
- b. Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain.
- c. Income from Other Sources Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races.

Unit 4: Computation of Total Income and Tax Liability of individual **11 lectures**

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 and tax liability of individuals .

The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card.
2. Compute income under different heads, total income, and tax liability of an individual .

Suggested Readings:

1. Ahuja, G., & Gupta, R. (2020). Simplified Approach to Income Tax. New Delhi: Flair Publications Pvt. Ltd.
2. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax including GST-Problems & Solutions. New Delhi: Taxmann Publications Pvt. Ltd.
3. Study Material of ICAI Intermediate Paper 4A: Income-tax Law.

Note: Learners are advised to use latest edition of text books

B.Com. Sem-III
MN-1B/ Minor Paper-1B


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DIGITAL MARKETING

Objective: The course aims to provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario. It also enables the learners to learn the application of digital marketing tools and acquaint about the ethical and legal aspects involved therein.

Learning Outcomes: After completion of the course, learners will be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Introduction of AI in Digital Marketing;
5. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
6. Explain the need for regulatory framework for digital marketing in India.

Course Content**Unit 1: Introduction****18 Lectures**

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

Unit 2: Digital Marketing Management**12 Lectures**

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management.

Unit 3: Digital Marketing Presence**16 Lectures**

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.


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Unit 4: Interactive Marketing**14 Lectures**

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role.. Mobile marketing tools. PPC marketing. Payment options.

Practical Exercises:

The learners are required to:

1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tools using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.

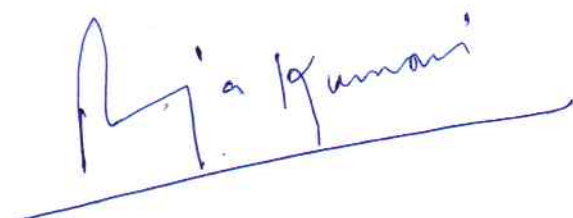
Suggested Readings:

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
3. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
4. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
5. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
6. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.
7. Blanchard, O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. Indianapolis: Que Publishing.
8. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
9. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer-led Approach. Oxford: Oxford University Press.
10. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first. London: Pearson.

Note: Learners are advised to use latest edition of text books.


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