

**Bachelor of Commerce – Part – III**  
**( Honours Course – Corporate Administration Group )**

**Secretarial Practice**

**Honours Paper - V**

**Full Marks: 100**

**Contents**

**Unit – I:** Role of Secretary in a company –

Duties of Secretary Contractual, Statutory.

Secretarial Practice relating to –

Promotion and incorporation of companies registered under the Companies Act, 1956.

– 20 marks, No. of Lectures = 15

**Unit – II:** Share certificates, Share warrants –

Formal issue of share certificates and duplicate share certificates-Maintenance of statutory books, records and registers; Register and index of members, Register and index of debenture holder, Register of directors, Managers, Register of changes and mortgages, Register of contract disclosing interest of Directors.

– 20 marks, No. of Lectures = 15

**Unit – III:** Transfer and Transmission of shares. Annual returns.

– 20 marks, No. of Lectures = 10

**Unit – IV:** Preparation of certain resolution and agreements with the Register.

– 20 marks, No. of Lectures = 10

**Unit – V:** Routine correspondence with Shareholders arrangements with the postal authorities for dispatch of notices. Annual reports, dividend warrants etc. notices from Shareholders and compliance with stock exchange requirements.

– 20 marks, No. of Lectures = 10

**Books Recommended:**

- |      |                    |   |                      |
|------|--------------------|---|----------------------|
| I.   | Sharma and Chauhan | : | Company Law in India |
| II.  | S. R. Sherlekar    | : | Secretarial Practice |
| III. | S. M. Shah         | : | Company Law          |

**Bachelor of Commerce – Part – III**  
**( Honours Course – Corporate Administration Group )**

**Corporation Finance**

**Honours Paper – VI**

**Full Marks: 100**

**Contents**

**Unit – I:**

Meaning, importance and scope of Corporation Finance, Corporate Securities – Ownership securities, Preference Shares and Equity Shares. Creditorship Securities, Debentures and bonds, their kinds and significance.

– 20 marks, No. of Lectures = 15

**Unit – II:** Corporate promotion –

Meaning types and stages of corporate promotion – corporate promotion in India.

– 20 marks, No. of Lectures = 10

**Unit – III:** Capitalization –

Over-capitalization, Under-capitalization, Designing capital Structure – trading on equity – requisites of financial plan.

Working capital – meaning and significance.

– 20 marks, No. of Lectures = 15

**Unit – IV:** Marketing of corporate securities –

Methods, Functions of stock exchanges, Under writing of securities of India.

Profit Management – Internal Financing – Dividend Policy – Kinds of Dividend Payment.

– 20 marks, No. of Lectures = 10

**Unit – V:**

Business expansion, Business failure, re-organization of business and Financial considerations. Sources of Finance for Companies – Financial Institutions in India – Their working.

– 20 marks, No. of Lectures = 10

**Books Recommended:**

- |      |                    |   |                                       |
|------|--------------------|---|---------------------------------------|
| I.   | C. W. Geslinberg   | : | Financial Organization and Management |
| II.  | S. C. Kumar        | : | Corporation Finance                   |
| III. | Sharma and Chauhan | : | Corporation Finance                   |
| IV.  | R. S. Kulshrestha  | : | Corporation Finance (Hindi)           |

**Bachelor of Commerce – Part – III**  
**( Honours Course – Corporate Administration Group )**

**Corporate Taxation & Accounting**

**Honours Paper – VII**

**Full Marks: 100**

**Contents**

- Unit – I:** Basic framework of direct tax law in India -  
Different direct tax law and their inter-relationship with the scheme of taxation in India.  
– 20 marks, No. of Lectures = 15
- Unit – II:** Corporate Income Tax in India -  
Income tax and tax liabilities companies classification of companies and tax incidence under the Income Tax Act.  
– 20 marks, No. of Lectures = 10
- Unit – III:** Concept of tax planning -  
Methods of tax planning; tax planning and financial management in companies, Tax consideration in dividend policy and bonus, shares, issues, taxation of inter-corporate dividends and transfers.  
– 20 marks, No. of Lectures = 15
- Unit – IV:**  
Companies (profits) Sur Tax Act, 1964  
Wealth Tax 1957  
– 20 marks, No. of Lectures = 10
- Unit – V:**  
Corporate Tax Management in India, Deduction of Tax at source – advantage payment  
of tax, filling of returns etc.  
– 20 marks, No. of Lectures = 10

**Books Recommended:**

- |      |                 |   |                             |
|------|-----------------|---|-----------------------------|
| I.   | H. C. Melhrotra | : | Income Tax                  |
| II.  | R. R. Gupta     | : | Income Tax Law and Accounts |
| III. | Finance Act     | : | Latest                      |
| IV.  | Kamga           | : | Income Tax Law in India     |

**Bachelor of Commerce – Part – III**  
**( Honours Course – Corporate Administration Group )**

**Business Mathematics and Elementary Statistics**

**Honours Paper – VIII**

**Full Marks: 100**

**Contents**

**Mathematics**

**Unit – I:**

Elementary Ideas of Arithmetic Progression, Geometric Progression and Harmonic Progression, Permutation and Combination, Binomial Theorem.

– 20 marks, No. of Lectures = 10

**Unit – II:** Set Theory -

Definitions, Union Intersection and Difference of Sets (1) Elementary Ideas of Determinations and Matrices, Variables and Functions.

– 20 marks, No. of Lectures = 05

**Statistics**

**Unit – III:** Introduction -

Meaning, Nature, Scope, Limitation and Importance of Statics, Collections of Data, Census Survey and Samples Survey, Direct and Indirect, Personal Investigation on the basis of existing documents, Preparation of Questionnaires' and Schedules.

Sample Survey –

Population, Sampling Units and Sampling Variance, Concept of Purposive and Probability Sampling, Simple Random Sampling, Stratified Random, Sampling, Systematic Sampling, Two Stage Sampling and Cluster Sampling.

Graphic Representation of Data –

Histograms, Frequency Polygon, Frequency Curve, Ogives of Less Than and More Than Types.

– 20 marks, No. of Lectures = 20

**Unit – IV:** Statistical Tools and Interpretation -

Measure of Central Tendency –

Arithmetic Mean, (Simple and Weighted Average), Median, Mode, Quartiles, Deciles and Percentiles, Their Relative Importance and Limitations.

Measures of Dispersion –

Range, Mean Deviation and Standard Deviation, Quartile Deviation.

– 20 marks, No. of Lectures = 20

**Unit – V:** Correlation -

Meaning, Uses and Types, Degree of Correlation and its Nature, Product Moment Correlation and Rank Correlation.

– 20 marks, No. of Lectures = 05

### **Books Recommended:**

I.	B. N. Gupta	:	Business Math & Statistics
II.	S. P. Singh	:	Statistics
III.	Mukund Lal	:	Statistics
IV.	K. N. Nayar	:	Statistics
V.	C. B. Gupta	:	Statistics
VI.	Shukla & Sahay	:	Statistical Analysis
VII.	C. D. Gupta	:	Statistical Analysis
VIII.	D. N. Elhana	:	Statistical Analysis

## **Bachelor of Commerce – Part – III**

### **General Course**

### **General Studies ( Paper – IV )**

**Full Marks: 100**

### **Contents**

The paper on General Studies will include question on the following fields of knowledge:

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|--------------|--|-----------------|
| <b>(i)</b>   | <b>History of India –</b><br>3 Short Answer Type Question 3 X 5<br>(Students should have a broad general understanding of the subject in its social in its social. Economic and political aspect.)   | <b>Marks 15</b> |
| <b>(ii)</b>  | <b>Geography of India -</b><br>3 Short Answer Type Question 3 X 5<br>(Physical and Economic Geography of India – Agricultural and natural resources.)  | <b>Marks 15</b> |
| <b>(iii)</b> | <b>Planning in India -</b><br>2 Short Answer Type Question 2 X 5<br>(General understanding of the broad facts about the different Five Year Plans.)  | <b>Marks 10</b> |
| <b>(iv)</b>  | <b>Indian Policy -</b><br>3 Short Answer Type Question 3 X 5<br>(General understanding of the Constitution of India.)  | <b>Marks 15</b> |
| <b>(v)</b>   | <b>Indian National Movement – One question.</b>  | <b>Marks 10</b> |
| <b>(vi)</b>  | <b>General Science -</b><br>3 Short Answer Type Question 4 X 5<br>(Question on General Science will cover General understanding of science and experience as may be expected of a well-educated person who has not made a special study of any scientific discipline.) | <b>Marks 20</b> |
| <b>(vii)</b> | <b>Current events of national and international importance -</b><br>3 Short Answer Type Question 3 X 5   | <b>Marks 15</b> |