

**BHARATHIAR UNIVERSITY, COIMBATORE-641 046**

**B.Com – PA (Professional Accounting)**

(For the students admitted from the academic year 2019-20 and onwards)

**SCHEME OF EXAMINATION – CBCS PATTERN**

Part	Study Components	Course Title	Ins. hrs / week	Exam			Credits	
				Dur.Hrs	CIA	Mark		Total
	<b>SEMESTER – I</b>							
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accountancy		4	3	25	75	100	4
III	Core II – Introduction to Information Technology		4	3	25	75	100	4
III	Allied Paper I : Mathematics for Business		4	3	25	75	100	4
III	Core-IV: Computer Applications Practical-I (MS Office)		4	3	-	-	-	-
IV	Environmental Studies #		2	3	-	50	50	2
	<b>SEMESTER – II</b>							
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Mercantile Law		7	3	25	75	100	4
III	Core IV– Computer Application Practical-I (MS Office)		4	3	40	60	100	4
III	Allied Paper II – Statistics for Business		5	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
	<b>SEMESTER – III</b>							
III	Core V –Industrial Law		5	3	25	75	100	4
III	Core VI – Strategic Management		5	3	25	75	100	4
III	Core VII – Cost Accounting		6	3	25	75	100	4
III	Allied : III - Managerial Economics		5	3	25	75	100	4
III	Core-VIII : Computer Applications Practical-II (Oracle)		4	3	-	-	-	-
IV	Skill based Subject-1: Principles of Marketing		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or)Non-major elective–I : Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50		50	2
	<b>SEMESTER – IV</b>							
III	Core IX – Advanced Accounting-I		6	3	25	75	100	4
III	Core X – Management Accounting		6	3	25	75	100	4
III	Core XI – Executive Business Communication		5	3	<b>25</b>	<b>75</b>	<b>100</b>	4
III	Core XII – Computer Applications Practical-II (Oracle & C++)		4	3	40	60	100	4
III	Allied : IV Principles of Management		4	3	25	75	100	4
IV	Skill based Subject- 2 : <b>Company Law</b>		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #		2	3	50		50	2

<b>SEMESTER – V</b>							
III	Core XIII – Advanced Accounting-II	5	3	25	75	100	4
III	Core XIV – Auditing and Assurance- I	5	3	25	75	100	4
III	Core XV – Principles of Auditing	4	3	25	75	100	4
III	Core XVI –Direct Tax-I	5	3	20	55	75	<b>3</b>
III	Core XVII –Direct Tax-II	4	3	20	55	75	<b>3</b>
III	Elective-I :	4	3	25	75	100	<b>4</b>
<b>IV</b>	<b>Skill based Subject-3 : Banking and Insurance Law</b>	3	3	20	55	75	3
<b>SEMESTER – VI</b>							
III	Core XVII – Corporate Accounting	6	3	25	75	100	4
III	Core XIX - Auditing and Assurance-II	5	3	25	75	100	4
III	Core XX - <b>Indirect Taxes</b>	4	3	25	75	100	4
III	Elective –II :	6	3	25	75	100	4
III	Elective –III :	6	3	25	75	100	4
IV	Skill based Subject-4 : Cyber Law	3	3	<b>20</b>	<b>55</b>	<b>75</b>	3
V	Extension Activities @	-	-	50	-	50	2
<b>Total</b>						<b>3500</b>	<b>140</b>

Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.  
No University Examinations. Only Continuous Internal Assessment (CIA)  
No Continuous Internal Assessment (CIA). Only University Examinations.

<b>List of Elective Papers</b> (Colleges can choose any one of the paper as electives)		
<b>Elective – I</b>	A	Financial Management
	B	Entrepreneurial Development
	C	Micro Finance
<b>Elective – II</b>	A	<b>Business Finance</b>
	B	Brand Management
	C	Supply Chain Management
<b>Elective – III</b>	A	Investment Management
	B	Financial Markets
	C	Project Work & Viva-Voce

**Note:** The syllabus for the paper **Company Law, Indirect Taxes & Business Finance** are revised and furnished below. For remaining papers the existing syllabus is to be followed.

SEMESTER - IV

**Skill Based Subject-2**

**COMPANY LAW**

**Subject Description :** This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with relevant case laws.

**Goals :** To enlighten the students' knowledge on Companies Act.

**Objectives :** After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

**Unit - I**

Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

**Unit - II**

Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management

**Unit - III**

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus.

**Unit - IV**

Director – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

**Unit - V**

Winding up – Meaning - Modes of Winding Up – Consequences of winding up.

**Books for Reference:**

1. **N.D.Kapoor**, “ Company Law” Sultan Chand & Sons, New Delhi 2005
2. **Bagrial A.K**, “Company Law”, Vikas Publishing House, New Delhi
3. **Gower L.C.B**, “Principles of Modern Company Law”, Steven & Sons, London.
4. **Ramaiya A**, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
5. **Singh Avtar**, “ Company Law”, Eastern Book Co., Lucknow

## Semester VI – INDIRECT TAXES

**Subject Description** : This course aims to provide knowledge on the Indirect Taxed in India.

**Goals** : To familiarize the students with recent changes in Indirect Taxes.

**Objectives** : On successful completions of this course, the student should be well-versed in the prevailing Indirect Tax Laws.

### UNIT-I

Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues.

### UNIT-II

Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.

### UNIT-III

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies.

Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.

### UNIT-IV

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination.

Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.

### UNIT-V

Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.

### BOOKS FOR REFERANCE:

1. Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi.
2. Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan,  
Kavin Publications, Coimbatore.
3. GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi.
4. Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi.

5. Relevant Bare

Acts Web Sites:

1. www.gstindia.com
2. www.gst.gov.in

<b>Elective – II</b>	<b>A</b>	<b>BUSINESS FINANCE</b>
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**Subject Description :** This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

**Goals :** To enable the students to know the intricacies of Business Finance.

**Objectives :** On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

**Unit – I**

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance  
Traditional and Modern Concepts – Contents of Modern Finance Functions.

**Unit – II**

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

**Unit – III**

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

**Unit – IV**

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

**Unit – V**

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

**Books for Reference:**

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|-----------------------------------|----------------------|
| 1. Essentials of Business Finance | - R.M. Sri Vatsava   |
| 2. Financial Management           | - Saravanavel        |
| 3. Financial Management           | - L.Y. Pandey        |
| 4. Financial Management           | - S.C. Kuchhal       |
| 5. Financial Management           | - M.Y. Khan and Jain |