

BHARATHIAR UNIVERSITY : COIMBATORE-641 046

B.Com. (Bachelor of Commerce)

(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	Examinations				Credits
				Dur.Hr	CIA	Marks	Total	
SEMESTER –I								
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accountancy		5	3	25	75	100	4
III	Core II–Business Organization & Office Management		5	3	25	75	100	4
III	Allied Paper I – Agricultural Economic of India		6	3	25	75	100	4
IV	Environmental Studies #		2	3	-	50	50	2
SEMESTER –II								
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Financial Accounting		5	3	25	75	100	4
III	Core IV – Principles of Marketing		5	3	25	75	100	4
III	Allied Paper II – Economic Analysis		6	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
SEMESTER –III								
III	Core V – Higher Financial Accounting		7	3	25	75	100	4
III	Core VI – Commercial Law		6	3	25	75	100	4
III	Core VII – Principles of Management		6	3	25	75	100	4
III	Allied : III - Mathematics for Business		6	3	25	75	100	4
IV	Skill based Subject -1 : Business Application Software-I		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
SEMESTER –IV								
III	Core VIII – Corporate Accounting-I		5	3	25	75	100	4
III	Core IX – Computer Applications in Business		4	3	25	75	100	4
III	Core X – Company Law and Secretarial Practice		4	3	25	75	100	4
III	Core XI – Executive Business Communication		3	3	20	55	75	3
III	Core XII – Banking Theory		3	3	20	55	75	3
III	Allied : IV : Statistics for Business		6	3	25	75	100	4
IV	Skill based Subject-2 : Computer Applications (MS-Word and MS-Excel)-Practical –I		3	3	30	45	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #		2	3	50		50	2

SEMESTER –V							
III	Core XIII –Corporate Accounting-II	6	3	25	75	100	4
III	Core XIV – Banking Law and Practices	5	3	25	75	100	4
III	Core XV – Cost Accounting	5	3	25	75	100	4
III	Core XVI – Income Tax Law and Practice	6	3	25	75	100	4
III	Elective –I :	5	3	25	75	100	4
IV	Skill based Subject-3 : Business Application Software-II	3	3	20	55	75	3
SEMESTER –VI							
III	Core XVII – Management Accounting	6	3	25	75	100	4
III	Core XVIII - Principles of Auditing	5	3	25	75	100	4
III	Core XIX - Indirect Taxes	6	3	25	75	100	4
III	Elective –II :	5	3	25	75	100	4
III	Elective–III :	5	3	25	75	100	4
IV	Skill based Subject-4 : Computer Applications : MS- PowerPoint, MS-Access and Tally 9.2 -Practical-II	3	3	30	45	75	3
V	Extension Activities @	-		50	-	50	2
TOTAL						3500	140

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Business Finance
	B	Brand Management
	C	Fundamentals of Insurance
Elective – II	A	Entrepreneurial Development
	B	Supply Chain Management
	C	Principles of Web Designing
Elective - III	A	Financial Markets
	B	Insurance Legislative Framework
	C	Project Work

NOTE: The syllabus for the papers Banking Law and Practices, Indirect Taxes and Business Finance are revised and furnished below. The existing syllabus is to be followed for the remaining papers.

SEMESTER - V
BANKING LAW AND PRACTICES

Subject Description : This course aims to enlighten the students on the Recent Trends in Banking and the regulating provisions.

Goals : To enlighten the students' knowledge on Banking Regulation Acts.

Objectives : After the successful completion of the course the student should have a through knowledge on Indian Banking System and Acts pertaining to it.

Unit – I

Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. Secrecy of customer Account.

Unit – II

Opening of account – special types of customer – types of deposit – Bank Pass book – collecting banker – paying banker – banker lien.

Unit – III

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.

Unit – IV

Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

Unit – V

Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill
Traveling cheque, credit card, Teller system.

Books for Reference:

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2. Banking Regulation Act, 1949.
3. Reserve Bank of India, Report on currency and Finance 2003-2004.
4. Basu : Theory and Practice of Development Banking
5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice

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

Elective – I	A	BUSINESS FINANCE
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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:

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