

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
	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		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
	SEMESTER – II							
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
	SEMESTER – III							
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
	SEMESTER – IV							
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	25	75	100	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 : Company Law		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #		2	3	50		50	2

SEMESTER – V							
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	3
III	Core XVII –Direct Tax-II	4	3	20	55	75	3
III	Elective-I :	4	3	25	75	100	4
IV	Skill based Subject-3 : Banking and Insurance Law	3	3	20	55	75	3
SEMESTER – VI							
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 - Indirect Taxes	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	20	55	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	Financial Management
	B	Entrepreneurial Development
	C	Micro Finance
Elective – II	A	Business Finance
	B	Brand Management
	C	Supply Chain Management
Elective – III	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

Elective – II	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:

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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 |