

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE**

**COIMBATORE – 641020**

**Department of Commerce with Computer Applications**

Action Taken Report (ATR) of feedback on Curriculum (2020)

The Department of Commerce with Computer Applications participating in a well-organised descriptive feedback system accompanying all the stakeholders including faculty members, students, alumni and employers to help the individuals and department as a whole to enrich the curriculum. The percentage of refinement has been incorporated in the revised curriculum (BOS on 03.12.2020) is depicted as follows.

S.N O	B.COM (CA) 2020 -21	Course Code	% of revision
1	Core – 1 FUNDAMENTALS OF ACCOUNTING	20UCC1C01	New Course
2	Core - 2 PRINCIPLES OF ACCOUNTANCY	20UCC1C02	55
3	Core -3 PRACTICAL1 - MS OFFICE ( MSWORD & MS ACCESS)	20UCC1CP1	2
4	CORE 4- FINANCIAL ACCOUNTING	20UCC2C03	15
5	CORE – 5 PRACTICAL2- MS-EXCEL & MS-POWERPOINT	20UCC2CP2	5
6	Core – 6 PUBLIC FINANCE	20UCC2C04	New Course
7	Allied 3 – COMMERICAL LAW	20UCC3AL3	24
8	ELECTIVE-1 BUSINESS ECONOMICS	20UCC3EL1	15
9	CORE – 9 BUSINESS COMMUNICATION	20UCC3C07	25
10	CORE - 12 COST ACCOUNTING	20UCC4C09	45
11	CORE -15 HIGHER CORPORATE ACCOUNTING	20UCC5C11	10
12	CORE - 16 INDIAN BANKING	20UCC5C12	9
13	CORE-19 INCOME TAX LAW AND PRACTICE	20UCC5C14	50
14	CORE – 20 MANAGEMENT ACCOUNTING	20UCC6C15	2
15	CORE - 22 FINANCIAL MANAGEMENT	20UCC6C17	5
16	CORE - 23 INDIRECT TAX	20UCC6C18	90
17	ELECTIVE -2 RESEARCH METHODOLOGY	20UCC6EL2	New Course

Date: 22/12/2020

  
HoD of Commerce with CA

  
Director

  
Principal

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**

Re – accredited by NAAC with ‘A’ Grade

Coimbatore – 641020

**Department of Commerce with Computer Applications (Unaided Wing)**

**Layout of Syllabus Revision 2020 – 2021**

S.No	Course Title	Course Code	Semester	Unit	Existing Content	Modified Content	% of changes in Syllabus	Course Focus on
1.	Principles of Accountancy	20UCC1C02	I	1	Fundamentals of Book keeping – Accounting Concept and Conventions – Journal – Ledger - Preparation of Trial Balance - Subsidiary books.	Subsidiary books: Meaning, Benefits - Preparation of Subsidiary books– Rectification of Errors: Introduction, classification of errors (Simple Problems only).	55 %	Employability
				2	Bank Reconciliation Statement – Errors and their rectification - Preparation of Final Accounts with adjustments.	Bank Reconciliation Statement - Introduction of Final Accounts – Trading Account - Profit and Loss Account - Balance sheet - Preparation of Final Accounts with adjustments.		
				3	Bills of Exchange including Accommodation Bills	Bills of Exchange: Definition, features, advantages and types of bills of exchange including Accommodation Bills.		

				4	Consignment and Joint Venture.	Consignment: Meaning, features, Accounting treatment of consignment - Joint Venture: Meaning, features, Accounting for joint ventures – Distinction between consignment and joint ventures.		
				5	Royalties including Sub-lease – Average Due Date	Royalty Accounts: Meaning - Methods of Recoupment - Sub-lease. Average Due Date: Meaning – Determination of Due Date - Calculation of Interest up to Interest on drawings.		
2.	Practical – I MS Office (MS Word & MS Access)	20UCC1C P1	I		<b>MS – WORD:</b> a) Font Size, Font style, Line spacing, Page Setup, Background Colour etc.	<b>MS – WORD:</b> a) Font Size, Font style, Line Spacing, Page Setup, Background and Text Colour.	2 %	Skill
3.	Financial Accounting	20UCC2C0 3	II	2	Depreciation: Methods – Reserves and Provisions. Investment Accounts.	Depreciation: Meaning – Definition-Causes, Types – Straight Line Method – Written Down Value Method, Insurance Policy Method, Sinking Fund Method & Annuity Method. Insurance claims–Reserves and	15 %	Skill

					Provisions.			
4.	Practical – II MS Excel & MS Power Point	20UCC2C P2	II		<b>MS – EXCEL:</b> 04. Prepare a balance sheet using given data	<b>MS – EXCEL:</b> 04. Prepare a Final Accounts using given data	5 %	Skill
5.	Commercial Law	20UCC3A L3	III	<b>1</b>	Indian contract Act 1872 – Contract – Definition - Obligation and agreement – Nature of contract and classification – Components of Valid contract – Offer and acceptance – Consideration – Capacity – Free consent – Unlawful agreements – Quasi contracts.	Indian contract Act 1872 – Contract – Definition - Obligation and agreement – Nature of contract and classification – <b>Essential elements of a valid contract</b> - Offer and acceptance – Consideration – <b>Capacity to contract</b> – Free consent – Unlawful agreements – Quasi contracts.	24 %	Skill
				<b>3</b>	Indian Partnership Act 1932 – Definition and test of partnership – Implied Authority of partners – Limitations – Firm’s Debts and Private Debt’s – Priority in discharge – Rights and Liabilities of Partners – Dissolution of Partnership firm.	Indian Partnership Act 1932 – Definition– Implied Authority of partners – Limitations – Firm’s Debts and Private Debt’s – Priority in discharge – Rights, <b>Duties</b> and Liabilities of Partners – Dissolution of Partnership firm.		
6.	Business Economics	20UCC3E L1	III	<b>1</b>	Definition of Economics-Nature and scope of Economics -Law of Equi-Marginal Utility- Indifference Curve-Approaches of Economic Analysis- Methodology of Economics-	Definition of Economics - Nature and Scope of Economics - <b>Objectives of business firms</b> - social responsibilities – Meanings of <b>GNI, GDP, GNP, Per Capita</b>	15 %	Skill

				<p>objectives of business Firms- Profit maximization-sales maximization and other Objectives-Social Responsibilities.</p> <p>2 Demand Analysis-Demand Schedule-Law of Demand-Demand Curves-Elasticity of Demand-Consumer's Surplus-Analysis schedule- Marshall's utility Analysis-Law of Diminishing Marginal Utility.</p>	<p>Income.</p> <p>Meaning and Definition of Demand - Demand analysis - Demand Schedule - Law of demand - Demand Curves- Elasticity of demand - Consumer's Surplus - Analysis schedule - Utility: Meaning - Types - Law of Diminishing Marginal Utility - Law of Equi-Marginal Utility.</p>		
7.	Business Communication	20UCC3C07	III	<p>2 Enquiries and replies – Orders and execution – Credit and Status enquiries – Circulars.</p> <p>5 Application for appointment – Correspondence of a Company secretary – Letter of allotment – Letter of regret - Drafting of Company Meeting Notice.</p>	<p>Enquiries and replies – Orders and Execution – Credit and Status enquiries– Collection Letters – Sales Letters – Circular Letters Circulars.</p> <p>Application for appointment – Covering Letter - Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews. Correspondence of a Company secretary – Letter of allotment – Letter of regret - Drafting of Company Meeting – Notice.</p>	25 %	Skill

8.	Cost Accounting	20UCC4C09	IV	<p><b>1</b> Cost Accounting – Definition, Meaning and Scope – Relationship of Cost Accounting and Management Accounting – Methods of costing- cost analysis, Concepts and Classifications – Elements of Cost, Preparation of Cost sheet, and tender – Costing as an aid to management – limitations and objections against cost accounting. Materials – Purchasing of materials, Procedure and documentation involved in Purchase requisitioning for stores.</p> <p><b>2</b> Methods of valuing material issues – FIFO, LIFO, Simple and Weighted average methods only - Maximum, Minimum and reordering levels – EOQ – Perpetual inventory – Labour – Systems of wage payment, idle time, Control Over idle time – Labour turnover</p> <p><b>3</b> Overhead – Classification of</p>	<p>Meaning &amp; Definition of Cost, Costing and Cost Accounting – Objectives of Cost Accounting - Comparison of Cost Accounting with Financial Accounting and Management Accounting – Objections against Cost Accounting – Classifications of Costs - Methods, Techniques of costing– Elements of Cost – Preparation of Cost Sheet and Tenders.</p> <p>Material: Meaning – Types – Material Control – Purchase of Materials, Purchasing Procedure – Maximum, Minimum and Reordering levels – EOQ - Methods of Pricing Material Issues – FIFO – LIFO –Simple Average Price Method and Weighted Average Price Method.</p> <p>Labour: Meaning – Types – Idle Time – Methods of</p>	45 %	Employability
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				<p>overhead – Allocation and apportionment - absorption of overhead (Theory only).</p> <p>4 Process Costing: Features of process costing – Process losses, waste, scrap, normal process loss, abnormal process loss, abnormal gain- Operation Costing.</p> <p>5 Contract costing, costing of joint products and by-products- Reconciliation of costs and financial accounts</p>	<p>Labour Turnover - Labour Remuneration: Time Rate System – Piece Rate System – Incentive Schemes: Halsey plan – Halsey Weir Premium Plan – Rowan Plan. Differential Piece Rate System: Taylor’s and Merrick’s.</p> <p>Overheads: Meaning and Definition – Classification of Overheads –Allocation and Apportionment of Overheads – Machine Hour Rate Method - Absorption of Overheads (Theory only) – Process Costing: Features of Process Costing – Process Losses, Waste, Scrap, Normal Loss, Abnormal Loss, Abnormal Gain.</p> <p>Contract Costing - Operation Costing (Transport Services only) -Reconciliation of costs and financial accounts (simple sums)</p>		
9.	Higher Corporate Accounting	20UCC5C1 1	V	4 Valuation of Shares and Goodwill - Accounting Standards relating to banking	Valuation of Shares and Goodwill -Accounting Standards: AS:1, AS:2, AS:4	10 %	Employability

					companies, insurance companies, shares and goodwill.	and AS:6.		
10	Indian Banking	20UCC5C1 2	V	2	Central banks – Function – Credit control measures – Quantitative and selective credit control measures – Role of RBI in regulating in controlling banks.	Central banks – Function – Credit control measures – Quantitative and selective credit control measures – Role of RBI in regulating in Controlling banks – Non Performing Assets: meaning – types – Reasons – banks recover NPA.	9 %	Skill
				4	Negotiable Instrument: Characteristics of Negotiable instruments – Different types of Negotiable instruments – Bill of exchange – Essentials – Promissory notes – Cheque – Characteristics-Drafting of cheque- Characteristics – Crossing of cheque-Material alteration – Endorsement.	Negotiable Instrument: Characteristics of Negotiable instruments – Different types of Negotiable instruments – Bill of exchange – Essentials – Promissory notes – E-Cheque - Cheque – Characteristics-Drafting of cheque- Characteristics – Crossing of cheque-Material alteration – Endorsement.		
11	Income Tax Law and Practice	20UCC5C1 4	V	1	Provisions of the Income tax act, 1961 relating to – Agricultural income – Assesses – Assessment year – Income – Person – Previous year – scope of total income – Residential status – Exempted incomes (Section –10)	Introduction: Basic concepts: Income, agricultural income, person, assessee, assessment year - previous year, gross total income, total income, PAN. Scope of Income – Charge of tax –Residential Status – Exempted Incomes under section 10.	50 %	Employability



				<p>2 Heads of Income – Salaries – Income from House Property (including section 24) – Computation of Salaries &amp; Income from House property.</p> <p>3 Profits &amp; Gains of Business or Profession – Meaning of Business or Profession Computation of Profits and Gains of Business or Profession of an Individual – Computation of Capital gains.</p> <p>4 Income from other sources – Computation of income from other sources - Deductions under chapter 6A – Section 80C,80D,80DD,80DDB,80G and 80U.</p> <p>5 Assessment of Individual – Computation of total income – Tax liability.</p>	<p>Heads of Income: Income from Salaries – Income from House Property</p> <p>Profits and Gains of Business or Profession – Income from Other Sources.</p> <p>Capital Gains-Deductions from Gross Total Income</p> <p>Set off and Carry forward of Losses-Computation of Tax Liability-Assessment of Individuals.</p>		
12	Management Accounting	20UCC6C1 5	VI	3 Fund Flow and Cash Flow Analysis.	Fund Flow and Cash Flow Analysis (New Format).	2 %	Skill
13	Financial Management	20UCC6C1 7	VI	5 Dividend Policy – Factors affecting dividend policy – Determinants of dividend –	Dividend Policy – Factors affecting dividend policy – Determinants of dividend –	5 %	Skill

					Theories of Dividend policy – Capital budgeting – Need and Importance – Techniques.	Theories of Dividend policy: <b>Walter’s -Gordon’s - MM model</b> – Capital budgeting – Need and Importance – Techniques.		
14	Indirect Tax	20UCC6C18	VI	1	Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.	<b>GST in India – An Introduction: Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST – Constitutional Provisions. Supply under GST: Introduction – Relevant definitions – Concept of Supply [Section 7 of CGST Act] – Composite and mixed supplies [Section 8]</b>	90 %	Employability
				2	Good and Service Tax: Introduction – Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST- Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.	<b>Charge of GST: Introduction – Relevant definitions – Extent &amp; Commencement of GST Law – Inter State supply [Section 7 of the IGST Act] – Intra State supply [Section 8 of the IGST Act] – Supplies in territorial waters [Section 9 of the IGST Act] – Levy &amp; collection ofCGST &amp; IGST [Section 9 of the CGST Act &amp; Section 5 of the IGST Act] – Composition levy [Section 10</b>		

				<p>3 Levy and Collection under GST Act - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax. Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services- Value of Taxable supply. Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST -Registration procedure under GST- Filing of Returns.</p>	<p>of the CGST Act] – Option to pay tax at concessional rate under Notification No. 2/2019 CT (R) date07.03.2019.</p> <p>Exemption from GST: Introduction – Power to grant exemption from tax [Section 11 of the CGST Act/ section 6 of IGST Act] – Goods exempt from tax – List of services exempt from tax.</p>	
			<p>4 Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of Supply- Inter-State supply and Intra-State Supply-Place of</p>	<p>Place of Supply: Introduction – Relevant definitions – Place of supply of goods other than supply of goods Imported into, or exported from India [Section 10] – Place of Supply of goods imported into, or exported from India [Section 11] – Place of Supply of services where location of</p>		

				<p>Supply of Goods or Services - zero-rated supply.</p> <p>5 Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods – Customs duty draw back.</p>	<p>supplier of service and the location of the recipient of service is in India [Section 12] – Place of supply of services where location of supplier or location of recipient is outside India [Section13].</p> <p>Time of Supply: Introduction – Relevant definitions – Time of supply of goods [Section 12] – Time of supply of services [Section 13] – Change in rate of tax in respect of supply of goods or services [Section 14]. Value of Supply: Introduction – Relevant definitions – Value of supply [Section 15] – Rules for valuation of supply of goods and/or services.</p>		
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*P. Kumar*

Head of the Department



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**ACTION TAKEN REPORT (2018--2019)**

<b>Suggestions from the feedback</b>	<b>Action Taken</b>
The course "Commercial law" to be revised.	Implemented
The course "Consumer Rights" may be introduced as open NME course.	Introduced

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### ACTION TAKEN REPORT (2017-2018)

Suggestions from the feedback	Action Taken
Seminar on GST may be conducted.	Conducted
Removal of the course “E-Commerce”	Implemented
New course introduced	“Indirect Tax (including GST)”
Certificate courses	Options provided
Group projects	Will be implemented

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## ACTION TAKEN REPORT (2016-2017)

Suggestions from the feedback	Action Taken
Coaching class for Communicative English	Decided to implement in the forthcoming years
New Courses	<ul style="list-style-type: none"><li>▪ “Fundamentals of Java Programming” in the place of “Visual Basic and Oracle” in the fourth semester.</li><li>▪ “Java Practical” in the place of “Visual Basic and Oracle practical” in the fourth semester.</li><li>▪ “Internship Training” at Auditor’s office.</li></ul>
Industry readiness	One month “Internship Training” at Auditor’s office.
Flexibility in the curriculum	Students can opt either “Project Work” or “Internship Training”.

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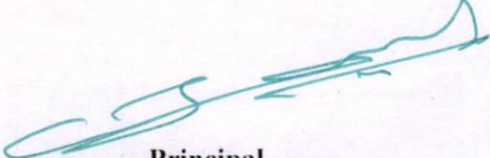
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ACTION TAKEN REPORT YEAR 2015-16

Suggestions from the feedback	Action Taken
Add-On Course/Value Added Course	“Tally ERP 9 and Office Automation” was introduced as value added course.
New Course	<ul style="list-style-type: none"><li>▪ Principles of Marketing</li><li>▪ Income Tax Law and Practice-I</li><li>▪ Income Tax Law and Practice-II</li><li>▪ MS Office (MS Word and MS Access) Practical-I</li><li>▪ MS Office (MS Excel and MS PowerPoint) Practical-II</li></ul>
Revision / Refinement	<ul style="list-style-type: none"><li>▪ “Company Law and Secretarial Practice” course was revised with incorporation of “Companies Act, 2013”.</li><li>▪ The course “Web Programming Practical” was enriched.</li><li>▪ In the Business Economics course, the content “Pricing – Pricing under Perfect Competition” in the unit - IV was removed.</li><li>▪ In the Indian Banking course, the content “Drafting of Cheque and Marking of Cheque” in the unit - IV was removed.</li><li>▪ The course “Business Communication” in the sixth semester was revised and shifted to fourth semester.</li><li>▪ In the Corporate Accounting course “Books of Account, Statutory Books, Reduction and Reorganization of share capital” was removed.</li><li>▪ The course “E – Commerce” was refined.</li><li>▪ The nomenclature of the course “Principles of Financial Management” was changed as “Financial Management”.</li><li>▪ Tally Practical shifted to Third Semester.</li></ul>

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