

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS), COIMBATORE - 641 020**

**Name of the Programme:** B.Com (Commerce)

**Month & Year of Revision:** March 2016

<b>S.No.</b>	<b>Course Title</b>	<b>Course Code</b>	<b>% of Revision</b>
1	Company Law & Secretarial Practice	16UCM4C10	55
2	Introduction to Information Technology	16UCM4C12	58
3	Income Tax Law & Practice	16UCM5C14	35
4	Indirect Taxation	16UCM6C19	45

**Note:**

No. of Courses offered by the Department (A) 27

No. of Courses revised in BoS (20% Revision) (B) 4

Formula for Syllabus revision:  
 $(B/A) * 100$  14.81%

Course Title	Course code	Unit	Existing Content	Modified/Revised content	% of Revision/ Modification
<b>Company Law &amp; Secretarial practice</b>	16UCM4C10	I	Company – Definition and Features – Distinction Between Company and Partnership Firm – Kinds of Companies – Differences Between A Public Company and A Private Company – Documents to Be Filed for Registration - Incorporation of A Company – Certificate of Commencement of Business.	<b>Indian Companies Act 2013:</b> Company – Definition and Features – Kinds of companies – <b>Special privileges enjoyed by the private company – Conversion of public company into private company – Conversion of private company into public company.</b>	<b>10</b>
		II	Memorandum of Association – Doctrine of Ultra Virus - Articles of Association – Doctrine of Constructive Notice and Indoor Management – Alteration of Articles –Prospectus, Contents – Misstatements	Formation and Incorporation: <b>Advantages and Disadvantages of incorporation</b> – Certificate of incorporation – Effects of certificate of incorporation – Floatation of capital – <b>Commencement of business.</b>	<b>15</b>
		III	Shares, Debentures – Allotment – Transfer and Transmission of Shares – Membership of Company.	<b>Memorandum of Association - Importance - Forms and contents – Alteration – Differences between Memorandum of Association and Articles of Association. Articles of Association – Contents – Alteration – Effects of memorandum and Articles –Doctrine of constructive notice – Doctrine of indoor management.</b>	<b>20</b>
		IV	Company Management – Board of Directors – Appointment -Qualification, Powers, Duties and Liabilities- Managing	Company Management: Qualifications of Directors – Appointment – <b>Removal</b> – Power of Board of Directors – Duties and liabilities of	<b>5</b>

			Director – Managerial Remuneration – Company Secretary – Appointment, Qualifications, Powers, Duties	Directors – Managerial remuneration – Qualification, Appointment and tenure of Managers and Whole time Directors. Company secretary: Qualification – Appointment – Duties and Liabilities.	
		V	Company Meetings – Secretarial Duties For Statutory Meeting – Annual General Meeting – Extra Ordinary General Meetings – Board Meetings – Agenda, Resolutions, Minutes, Quorum and Proxy.	Company Meetings: Kinds of meeting – Statutory meeting – Annual General Meeting – Board meeting – Content and Agenda – Quorum – Minutes of Board meeting.	5
<i>Total Percentage of course content Modified/Revised</i>					55%

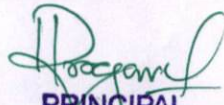
Course Title	Course code	Unit	Existing Content	Modified/Revised content	% of Revision/ Modification
<b>Introduction to Information Technology</b>	16UCM4C11	I	Computer Applications in various areas of business – Computer related jobs in business - Types of Computer – Micro, Mini, Main frame and super computers – Analog, Digital, Hybrid Computers – business and Scientific computer systems – First, Second, Third and Fourth Generation computers – laptop or Note book computers.	Introduction to Computers – Characteristics – Importance – Computer applications in various areas of business – General applications of Computers in various fields – Classification of Computers: Analog, Digital, Hybrid Computers – Micro, Mini, Mainframe and Super Computers.	15
		III	Hardware and Software Computer systems – Importance of Computers in business – Data and information – Data processing, data storage and data retrieval capabilities.	Data and Information: Data processing – Kinds, Objectives – Steps of data processing – Data processing applications in business – Methods of data processing: Batch processing, Multi Programming, Online processing, Real time processing and Time sharing concept.	18

		IV	Data processing systems batch, online, and real time system – Time sharing – Multi programming and Multi processing systems – Networking – Local area and wide area networks - Concept of Internet.	Network – Types of Networks : LAN,WAN,MAN and WLAN – Concepts of Internet – Services of Internet – Intranet – features – Advantages – Extranet – characteristics and uses	15
		V	Flow chart – System flow chart and programming flow chart – Steps in developing a Computer program.	Recent trends in Information Technology: Bluetooth Technology – WiFi – DTH – Android applications. Flow Chart – Meaning, Types of Flow Chart: System flowchart and Programming flowchart.	10
<i>Total Percentage of course content Modified/Revised</i>					<b>58%</b>

Course Title	Course code	Unit	Existing Content	Modified/Revised content	% of Revision/ Modification
<b>Income Tax Law &amp; Practice</b>	16UCM5C14	III	Profits & Gains of Business or Profession - Computation of Profits and Gains of Business or Profession of an Individual – Computation of Capital Gains.	<b>Income from House Property</b> – Income from Capital Gains.	15
		IV	Computation of Income From other Sources – Deductions under Chapter -VI A – Section 80C, 80D, 80G and 80U only.	<b>Income from Business or Profession – Income from Other Sources.</b>	20
<i>Total Percentage of course content Modified/Revised</i>					<b>35%</b>

Course Title	Course code	Unit	Existing Content	Modified/Revised content	% of Revision/Modification
Indirect Taxation	16UCM6C19	II	Indirect Tax – Meaning, characteristics - Scope – merits and demerits of Indirect taxes – Difference between Direct and Indirect Tax - VAT: Basic concept – cascading effect of taxes – VAT's superiority over cascading effect, conventional system of Taxation – Disadvantages and pitfalls in VAT.	Indirect Tax – Meaning, characteristics - Scope – Merits and Demerits of Direct and Indirect Taxes – Difference between Direct and Indirect Tax – Contribution to Government Revenues – Taxation under the Constitution.	10
		IV	Tax rates of VAT – Zero rated sale – Input Tax credit, records of input tax credit – Non availability other provisions of state VAT.	VAT: Terms and Definitions – VAT system in Tamilnadu – Registration of Dealers – Input and Output Tax – Exempted sales and Zero rated Sales – Penalties – Filing of Returns – Service Tax - Main features.	15
			Service Tax rate – its nature – service provider – service receiver, classification of services – Procedures of service Tax – Registration and Payment of Tax.	Central Sales Tax Act 1956 – Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales – Subsequent Sales – Registration – Compulsory Registration – Voluntary registration and Security from Dealer – Registration Procedure.	20
<i>Total Percentage of course content Modified/Revised</i>					45%

A. Balaji  
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