

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

Name of the Programme: B com CA

Month &Year of Revision: May 2017

S.No.	Course Title	Course Code	% of Revision
1	Indirect tax	18UCC6C15	100
2	Industrial Training/Internship training	13UCC5IN1	100

No.of Courses offered
by the Department (A) 31

No.of Courses revised
in BoS (20% Revision)
(B) 2

Formula for Syllabus
revision: $(B/A)*100$ 6.45%

SRIRAMAKRISHNAMISSIONVIDYALAYACOLLEGE OF ARTS AND SCIENCE(AUTONOMOUS)

Re-

accredited by NAAC with 'A' Grade Coimbatore-641020

Department of Commerce with

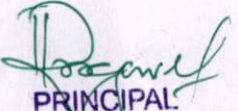
Computer Applications(Unaided Wing)Layout of Syllabus Revision 2018

S.No	Course Title	Course Code	unit	Existing Content	Modified Content	% of changes in Syllabus
1	Indirect tax	18UCC6C15	1 to 5		UNIT-I-Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes. UNIT-II-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	100%

					<p>GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.</p> <p>UNIT-III-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.</p> <p>Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST -Registration procedure under GST- Filing of Returns.</p> <p>UNIT-IV-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 Supply of Goods or Services - zero-rated supply.</p> <p>UNIT-V</p> <p>Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event -</p>	
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					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.	
2.	Industrial Training/Internship training	18UCC5IN1				100%
3	Project	18UCC6CPR				100%

V. V. V.
Chairman
Board of Studies


PRINCIPAL
SRI RAMAKRISHNA MISSION VIDYALAYA
COLLEGE OF ARTS AND SCIENCE
COIMBATORE-641020.