

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

Name of the Programme: B.Com PA

Month & Year of Revision: May 2020

S.No.	Course Title	Course Code	% of Revision
1	Fundamentals of Accounting	20UPA1C01	100 %
2	Principles of Accountancy	20UPA1C02	65 %
3	Financial Accounting	20UPA2C03	80 %
4	Public Finance	20UPA2C04	100 %
5	Commercial Law	20UPA3AL3	100 %
6	Company Law and Secretarial Practice	20UPA4AL4	50 %
7	Internship Training – I or Industrial Training	20UPA5IN1/5IT1	100 %
8	Indirect Tax	20UPA6C18	(Old) 100 %
9	Research Methodology	20UPA6EL1	100 %
10	Internship Training – II or Project Work	20UPA6IN2 / 6CPR	100 %

	Note:		
	No.of Courses offered by the Department (A)	30	
	No.of Courses revised in BoS (20% Revision) (B)	10	
	Formula for Syllabus revision: (B/A)*100	33.33333333	

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Semester	Course Code	Course Name	Unit	Existing Content	Modified Content	% of changes in Syllabus
I	20UPA1C02	Principles of Accountancy	I	Fundamental of Book Keeping – Accounting Concepts and Conventions – Journal –Ledger – Subsidiary books – Trial Balance	Subsidiary books: Meaning, Benefits - Preparation of Subsidiary books– Rectification of Errors: Introduction, classification of errors (Simple Problems only).	20 %
			II	Final accounts of a sole trader with adjustments – Errors and rectifications	Bank Reconciliation Statement - Introduction of Final Accounts – Trading Account - Profit and Loss Account - Balance sheet - Preparation of Final Accounts with adjustments.	3 %
			III	Bills of exchange – Accommodation bills – Average due date – Account current	Bills of Exchange: Definition, features, advantages and types of bills of exchange including Accommodation Bills.	12 %
			IV	Accounting for consignment and	Consignment: Meaning, features,	10 %

				joint venture	Accounting treatment of consignment - Joint Venture: Meaning, features, Accounting for joint ventures – Distinction between consignment and joint ventures.	
			V	Bank Reconciliation Statement – Receipts and Payments – Income and Expenditure Account – Balance Sheet – Accounts of Professionals	Royalty Accounts: Meaning - Methods of Recoupment - Sub-lease. Average Due Date: Meaning – Determination of Due Date – Calculation of Interest upto Interest on drawings.	20 %
			Total			65 %
II	20UPA2C03	Financial Accounting	I	Depreciation – Methods - Reserves and provisions.	Accounts of Non-Trading concerns – Receipts and Payments account – Income and Expenditure account and Balance Sheet.	20 %

			II	Branch accounts excluding foreign branches. Departmental Accounts.	Depreciation: Meaning and Definition – Causes of Depreciation – Methods of depreciation – Reserves and Provisions.	20 %
			IV	Hire Purchase and Instalment System including Hire Purchase Trading Accounts.	Branch Accounts: Excluding Foreign Branch. Departmental Accounts: Transfer at cost or selling price.	20 %
			V	Royalties including Sub-lease – Insolvency of Individuals only.	Hire Purchase and Instalment Systems: including Hire Purchase Trading account	20 %
			Total			80 %

IV	20UPA4AL4	Company Law and Secretarial Practice	I	Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.	Indian Companies Act, 2013: Company – Definition and Features – Kinds of companies – Special privileges enjoyed by the private company – Conversion of public company into private company – Conversion of private company into public company – Recent Amendments in Indian Companies Act.	15 %
			II	Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultra virus – Articles of Association – Meaning – Forms – Contents – Alteration of	Formation and Incorporation: Advantages and Disadvantages of incorporation – Certificate of incorporation – Effects of certificate of incorporation – Floatation of capital – Commencement	20 %

				Articles – Doctrine of Indoor management.	of business.	
			IV	Director and Secretary- Qualification and Disqualification- Appointment- Removal- Remuneration- Powers, Duties and Liabilities.	Company Management: Qualifications of Directors – Appointment – Removal – Power of Board of Directors – Duties and liabilities of Directors – Managerial remuneration – Qualification, Appointment and tenure of Managers and Whole Time Directors. Company secretary: Qualification – Appointment – Duties and Liabilities.	15 %
			Total			50 %

VI	20UPA6C18	Indirect Tax	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.	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 [Section8]	20 %
			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 GST – Taxes subsumed under State Goods	Charge of GST: Introduction – Relevant definitions – Extent & Commencement of GST Law – Inter State supply [Section 7 of the IGST Act] – Intra State supply [Section 8 of the IGST Act] –	20 %

				and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.	Supplies in territorial waters [Section 9 of the IGST Act] – Levy & collection of CGST & IGST [Section 9 of the CGST Act & Section 5 of the IGST Act] – Composition levy [Section 10 of the CGST Act] – Option to pay tax at concessional rate under Notification No. 2/2019 CT (R) date 07.03.2019.	
			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	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.	20 %

				- Time of supply of goods and services- Value of Taxable supply.		
			IV	Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST - Registration procedure under GST- Filing of Returns.	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 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 [Section 13].	20 %

			V	<p>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>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>	20 %
			Total			100 %

P. Kumar
Chairman
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H. D. Ganesh
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