# K. S. Ranagasamy College of Arts and Science (Autonomous), Tiruchengode - 637 215

#### Department of Commerce (CA)

#### **Elective Course**

2

- ✓ Indirect Tax
- ✓ Business Environment
- ✓ Company Law
- ✓ Indian Financial System

#### **Encls:**

- 1. Copy of Scheme of Examination
- 2. Syllabus copy of courses highlighting the Elective along with course outcomes

3. Mapping of courses to Elective

HoD - Commerce (CA)

Dept. Of Commerce (Computer Applications, K.S.R.College of Arts & Science (Autonomous) Tiruchengode-637 215, Nammakal Dt. СоЕ

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Tiruchengode - 637 215. Tamilnadu. Inc.;5.

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TIRUCHENGODE - 637 215 Namakkal-Dt, Tamil Nadu, INDIA

## SCHEME OF EXAMINATION

	Subjects		Exam	Maximum		Marks	Credit
Subject Code	Subjects		Dur Hrs	CA	CE	Total	Points
First Semeste	r Part - ]			(john) Kara			
18UTALB101 18UHILB101 18UFRLB101	Tamil I / Hindi I / French I	5	3	25	75	100	3
	Part - II						
18UENLB101	English-I	5	3	25	75	100	3
	Part - III						
18UCCM101	Core I: Fundamentals of Accounting	6	3	25	75	100	5
18UCCM102	Core II: Fundamentals of Computer and Office Automation	5	3	25	<i>7</i> 5	100	3
18UCCA101	Allied I: Business Economics	5	3	25	75	100	4
18UCCMP101	Core Practical I : Package for Business Automation	2	3	40	60	100	2
	Part - IV						
18UVE101	Value Education-I: Yoga	2	3	25	75	100	2
		30					22
Second Seme	T · · · · · · · · · · · · · · · · · · ·	t - 1					
18UTALB201 18UHILB201 18UFRLB201	Tamil II/ Hindi II/ French II	5	3	25	75	100	3
al a	Part - II	1				12.	
18UENLB201	English-II	5	3	25	75	100	3
	Part - III						
18UCCM201	Core III: Financial Accounting	6	3	25	<i>7</i> 5	100	5
18UCCM202	Core IV: Accounting Package	5	3	25	<i>7</i> 5	100	3
18UCCA201	Allied II: Indian Economy	5	3	25	75	100	4
18UCCMP201	Core Practical II: Accounting Package	2	3	40	60	100	2
	Part - IV						
18UVE201	Value Education-II: Environmental studies	2	3	25	<i>7</i> 5	100	2
		30					22

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Subject Code	Subject	Hrs	Exam	Maxi	mum N	<b>Iarks</b>	Credi
Third Semeste			Dur	CA		Total	Points
	- all - 11.						
18UCCM301	Core V: Company Accounts	6	3	25	75	100	5
18UCCM302	Core VI: Business Management	5	3	25	75	100	4
18UCCM303	Core VII: Visual Basic	5	3	25	75	100	3
18UMACCA301/ 18UBACCA301	Allied- III: Business Mathematics and Operations Research / Entrepreneurial Development	4	3	25	75	100	4
18UCCMP301	Core Practical III: Visual Basic	2	3	40	60	100	2
A second	Part - IN	7					_
	NMEC I	2	3	25	75	100	2
18UCCSB301	SBC I: Banking Law	3	3	25	75	100	2
	Non Cred	lit					
18ULS301	Career Competency Skill I	1		-	-	_	Ι-
	Add on Course	2	3	-	100	100	-
And the second s		30					22
Fourth Semest	er Part - III					ı	
18UCCM401	Core VIII: Advanced Company Accounts	6	3	25	75	100	5
18UCCM402	Core IX: Business Law	5	3	25	75	100	$\frac{1}{4}$
18UCCM403	Core X: Principles of Web Designing	5	3	25	75	100	3
18UBACCA401/ 18UMACCA401	Allied IV: Business Statistics / Human Resource Management	4	3	25	75	100	4
18UCCMP401	Core Practical IV: Web Designing	2	3	40	60	100	2
	Part – I	V					_1
	NMEC II	2	3	25	75	100	2
18UCCSB401	SBC II: Marketing Management	3	3	25	75	100	
	Non Cre	dit					
18ULS401	Career Competency Skill II	1	3	-	-	_	-
	Add on Course	2	3	-	100	100	-
	1 2	30					22

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	Subject	LT	Exam	Maxi	Maximum Marks		
Subject Code	Subject	Hrs	Dur	CA	CE	Total	Points
Fifth Semester	Part -	III					
18UCCM501	Core XI: Cost Accounting	5	3	25	75	100	5
18UCCM502	Core XII: Auditing Theory and Practice	5	3	25	75	100	3
18UCCM503	Core XIII: Income Tax - I	5	3	25	75	100	5
18UCCM504	Core XIV: Database Management Systems	5	3	25	75	100	3
	Elective I	4	3	25	75	100	4
18UCCMP501	Core Practical V: RDBMS Package	2	3	40	60	100	2
	Part -	- IV					
18UCCSB501	SBC III: Fundamentals of Business Research	3	3	25	75	100	2
	Part	- V					
18UCCE501	Extension Activity	-		-	-	_	2
	Non C	redit					
18ULS501	Career Competency Skill III	1	3	-	-	-	-
		30					26
Sixth Semeste	er Pa	rt - III					
18UCCM601	Core XV: Management Accounting	5	3	25	75	100	5
18UCCM602	Core XVI: Income Tax - II	5	3	25	75	100	5
18UCCM603	Core XVII: Electronic Commerce	4	3	25	75	100	3
	Elective II	4	3	25	75	100	4
18UCCMP601	Core Practical - VI: Multimedia Lab	2	3	40	60	100	2
18UCCMP602	Core Practical - VII: Commerce Practical	3	3	40	60	100	2
18UCCPR601	Project & Viva voce	3	3	40	60	100	3
reconstruction of the second	Part -	- IV					
18UCCSB601	SBC IV: Financial Management	3	3	25	75	100	2
·	Non C	redit				Marin A	16 16 16
18ULS601	Career Competency Skill IV	1	3	-	-	-	-
		30					26

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#### **ELECTIVE I**

(Student shall select any one of the following subject as Elective in fifth semester)

S.No	Semester	Course Code	Name of the Subject
1	V	18UCCEL501	Indirect Tax
2	V	18UCCEL502	Business Environment

#### **ELECTIVE II**

(Student shall select any one of the following subject as Elective in sixth semester)

S.No	Semester	Course Code	Name of the Subject
1	VI	18UCCEL601	Company Law
2	VI	18UCCEL602	Indian Financial System

#### NON MAJOR ELECTIVE COURSE

The department offers the following two papers as Non Major Elective Course for other than the Commerce students.

S.No	Semester	Course Code	Name of the Subject
1	III	18UCCNM301	Salesmanship and Advertising
2	IV	18UCCNM401	E-Banking

#### Add-on Course (Banking and Insurance Management)

Sl.No	Sem	Course Code	Title	Duration
1	III	18UCCAC301	Modern Banking	25 Hrs
2	IV	18UCCAC401	Insurance Management	25 Hrs

# **Advanced Learners Course (ALC)**

S.No	Semester	Course Code	Name of the Subject	Credits
1	IV	18UCCAL401	Investment Management	2
2	IV	18UCCAL402	Financial Markets	2
3	IV		MOOCs, NPTEL, SWAYAM and CEC	2
4	V	18UCCAL501	International Marketing	2
5	V	18UCCAL502	Management Information System	2
6	V		MOOCs, NPTEL, SWAYAM and CEC	2

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#### Elective I: INDIRECT TAX

SEMESTER - V

Note: Question paper shall cover 100% theory

#### **Course Objectives**

The course aims

- To enable the students to understand the basic concepts GST and Customs Act.
- To impart knowledge and expertise required for indirect tax planning.
- To enable to the student know the different kinds of indirect taxation in the business.

Credi	ts:4		Tot	tal Ho	urs: 50
UNIT		CONTENTS		Hrs	CO
I	Introduction and Structure GST: Types of Taxes-Differences Between Direct and Indirect Taxes- Features Indirect Taxes- Evaluation of GST in India- Salient Features of GST In India-Merits And Demerits of GST-Structure of GST-Central Goods and Service Tax (CGST)- State Goods and Service Tax (SGST)- Union Territory Goods and Service Tax (UTGST)- Central Goods and Service Tax (CGST).				CO1
П	GST Council and Registration: Goods and Services Tax Council (GST Council)-Functions of GST Council-Goods and Services Network (GSTN)-Functions and Services Rendered by GSTN- Registration - Merits of Registration-Types of Registration- Exemption From Registration-Procedure of Registration-Cancellation for Registration.				CO2
III	GST-Form Supply-Co Supply- Ti Supply-Exc Under GST	der GST and Payment Taxes Under GST: Supply Under GST and Payment Taxes Under GST: Supply Under GST and Payment Taxes Under GST: Supply-Individual supply-Goods-Services-Types of Supply-Time of Supply of Goods and Services-Types of Value emptions from GST-Payment of Taxes-Types Paymers of C-Person Liable to Pay GST.	dual e of e of nent	10	CO3
IV		sessment and Types of Audit under GST: Return-Ty Juder GST-Types of Assessment under GST-		10	CO4

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	Assessment-Provisional Assessment-Assessment Non-Filers of		
	Returns-Assessment of Unregistered Persons-Summary Assessment in		
	Special Cases-Types of Audit under GST-Audit When Exceeds		
	Prescribed Limit-Audit by Tax Authorities-Special Audit.		
	Customs Act 1962: Basic Concepts of Customs Law -Sources of		
v	Customs Law-Important Definitions Under Customs Act-Types of	10	CO5
V	Goods-Types of Customs Duty- Important Terms Used in Customs-	10	COS
	Import and Procedure-Exemptions From Custom Duty.		Ĭ

Tex	xt Books					
1.	Dr.Niti Bhasin and Dr.Sameer Lama (2018): <b>GST and Custom Law</b> , Taxmann Publications (P.) Ltd, New Delhi.					
2.	CA (Dr.)K.M.Bansal (2018):GST and Custom Law, Taxmann Publications (P.) Ltd, New Delhi.					
Re	Reference Books					
1.	V.S. Datey (2018): <b>GST Law &amp; Practice with Customs &amp; FTP</b> , Taxmann Publications (P.) Ltd, New Delhi.					
2.	Mohd. Rafi (2018): Indirect Tax Management & Practice, Bharat Law House Pvt.  Ltd, New Delhi.					
3.	Raj K Agrawal Shivangi (2018): GST, Taxmann Publications (P.) Ltd, New Delhi.					
4.	Vivek Laddha Pooja Patwari (2018): <b>GST</b> , Taxmann Publications (P.) Ltd, New Delhi.					
5.	FCA. Vineet Gupta and Dr. N.K. Gupta (2018): Goods & Services Tax Law, Practice & Procedures, Bharat Law House Pvt. Ltd, New Delhi.					

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After completion of the course, the students will be able to:

CO 1	Understand the basic concepts and definition of indirect taxation.
CO 2	Indentify the different types of organizational authorities' involved GST.
CO 3	Understand the basics supply and point of taxation in GST.
CO 4	Know the various types of return and assessment procedure used in GST.
CO 5	Recognize the basic concepts of customs duty and indentify the different types of
	customs duty.

#### **MAPPING**

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	. Н	M	Н	M
CO2	L	Н	M	L	Н
CO3	M	Н	M	M	М
CO4	L	Н	Н	Н	L
CO5	M	Н	L	Н	Н

H-High; M-Medium; L-Low

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Controller of Examinations K.S. Rangasamy College of Arts & Science (Automotics) Tinuchengode - 637 215. Tamiinadu, mc n

#### **Elective I: BUSINESS ENVIRONMENT**

SEMESTER - V

#### **Course Objectives**

The course aims

- To aware the economic conditions prevailing in the Indian business scenario.
- To know the international business environment.

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To impart knowledge regarding especially external environment factors influencing the business domestically and internationally.

Credits: 4			Tot	al Hou	ırs: 50
UNIT	CONTENTS				CO
I	Significar	Business Environment - Concept - Meaning - Nature and Scope - Significance - Types - Elements of External Environment - Impacts on the Business and Strategic Decisions.			
II	Political Environment – Indian Constitution – Preamble – Characteristics – Federal System of the Government – Directive Principles of the State – Fundamental Rights and Duties – Functions of the State – Economic Roles of Government.				CO2
Ш	Social and Cultural Environment – Concept and Nature of Culture – Elements of Culture – Cultural Heritage - Impacts of Foreign Culture - Social Responsibility of Business – Concept – Advantages and Disadvantages – Responsibility towards different Groups.				CO3
IV	Socialisn	c Environment - Economic System Meanin ristics — Functions — Types of Economic System: Capit n and Mixed Economy - Economic Parameters: GDI come Urbanisation, and their Impact on Business Decisi	alism, P, Per	10	CO4
v	Essential Globalisa Determin	onal Environment: Meaning and Nature of Globalisates - Strategies – Advantages and Disadvantages - Impartion of India – FDI - Concept - Merits and Demonants of FDI – MNC – Concept – Reasons for grownerits and Demerits.	act of erits –	10	CO5

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Te	ext Book
1.	Gupta, C.B. 2011. Business Environment. [Sixth Edition]. Sultan Chand & Sons, New Delhi.
Re	eference Books
Ι.	Francis Cherunilam. 2009. <b>Business Environment</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi.
2.	Aswathappa, K. 2007. Essentials of Business Environment. [Second Edition].

After completion of the course, the students will be able to:

Himalaya Publishers, New Delhi

CO 1	Understand about the internal and external environment of the business.
CO 2	Gain knowledge on Indian constitutions, directive principles of Indian government, rights and duties of Indian citizen.
CO 3	Acquire knowledge on culture, cultural heritage, impact of foreign culture on business and social responsibility of business
CO 4	Understand the economic systems and economic parameters such as GDP, Per capita income and urbanization.
CO 5	Know the concepts on Globalization .Foreign direct investment and Multinational corporations.

#### **MAPPING**

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	M	L	M
CO2	Н	M	Н	M	M
CO3	Н	M	Н	L	L
CO4	Н	M	H	M	M
CO5	M	L	Н	L	Н

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K.S. Rangapamy College of the him one (Automorph)

#### **Elective II: COMPANY LAW**

**SEMESTER - VI** 

#### **Course Objectives**

The course aims

- To enable the students to understand the legal issues relating to incorporation and winding up of a company.
- To enhance the skills to apply law in a critical business situation with the help of relevant case laws.
- To Make the students to understand the present regulation of Companies Act to formation of a company

Credits: 4			Tot	al Hou	ırs: 50
UNIT		CONTENTS	1	Hrs	CO
I	Company -	Act 2013: Meaning and Definition of a Joint Features - Advantages and Limitations of Joint - Kinds of Companies - Differences between Privapanies	t Stock	10	CO1
П	Memorandu	of Company: Promoters - Role of Promoters of Association and its Content - Articles of Association of Memorandum and Articles.	ciation	10	CO2
III	Consequence Kinds of S	meaning - Contents - Statement in lieu of Prospess of Misstatements in Prospectus. <b>Shares:</b> meaning and Debentures - Differences between and Stock. <b>Dividend:</b> meaning - Legal Provisions.	eaning,	10	CO3
IV	Different M Qualificatio Directors.	relating to DIN – Directors - Appointment of Directors of Appointment - Rights and Duties of Directors and Disqualification of Directors - Remo	ectors - ectors - oval of	10	CO4
V	Types of Remeaning - T	teaning - Legal Provisions - Kinds of Meeting - Nesolutions - Minutes and Agenda - Quorum — Wind Types of Winding up — Grounds for winding-up by uidator — Duties and Powers of Liquidator - Conseque.	<b>ing-up</b> : Court –	10	CO5

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Text	Books
1.	Kapoor, N.D. 2017. Company Law and Secretarial Practice. [30 <sup>th</sup> Edition].
	Sultan Chand & Sons, New Delhi.
2. `	Saravanavel, P. 2017. Company Law. Himalaya Publishers, New Delhi.
Refe	erence Books
1.	Gogna, P.P.P. 2006. Text Book of Company Law. [Second Edition]. S.Chand &
	Co., New Delhi.
2.	Reddy, Appannaiah and Prabhudev. 2017. Company Law and Secretarial
	Practice. Himalaya Publishers, New Delhi.

After completion of the course, the students will be able to:

CO1	understand the basic concepts of Companies law in India
CO2	know the procedure for formation of company
CO3	gain the knowledge of Prospectus, Shares and Dividend
CO4	identify the procedure for registration of DIN under companies Act
CO5	know the procedure of preparing process of Winding-up

#### **MAPPING**

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	Н	M	L	L
CO2	L	Н	L	Н	Н
CO3	М	Н	M	Н	Н
CO4	Н	Н	M	M	M
CO5	M	Н	М	М	М

H-High; M-Medium; L-Low

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# Elective II: INDIAN FINANCIAL SYSTEM

**SEMESTER - VI** 

#### **Course Objectives**

The course aims

• To enable the students to understand the financial system in India.

• To educate the students regarding financial markets.

Credits: 4			Tot	al Ho	urs: 50
UNIT		CONTENTS		Hrs	CO
I	Financial C Financial Securities M Loans Mar Financial R Financial	cial System in India- Functions of the Financial Systems — Financial Assets — Financial Intermed Markets- Classification —Capital Market- Industries Market- Strips- Long Ket- Mortgages Market- Financial Guarantees Mates of Return- Financial Instruments- Developments of Return- Financial Systems and Econt- Weakness of Indian Financial System.	iaries- ustrial Term Iarket- ents of	10	CO1
п	Money Market- Definition- Money Market vs. Capital Market-Features- Objectives- Features of a Developed Money Market-Importance of Money Market- Composition of Money Market - Call Money Market - Operations of Call Market - Transactions and Participants- Advantages and Drawbacks - Commercial Bill Market - Definition- Types of Bills- Operations in Bill Market- Discount Market- Acceptance Market- Importance of Bill Market- Types of Treasury Bills- Importance - Defects- Money Market Instruments- Commercial Paper - Certificate of Deposit- Interbank Participant Certificate - Repo Instrument- Structure of Indian Money Market-Feature of Indian Money Market-Recent Developments.				CO2
Ш	New Issue Issue Marke Methods of Principal St SEBI – Gui Issue mark Advantages	Market- Meaning- Stock Exchange- Distinctions be Market and Stock Exchange- Relationship between et and Stock Exchange- Functions of New Issue Market Recent Issue- Private Placement- Offer for delines for IPO- Instruments of Issue – Players in the Let- Recent Trends- ASBA Route- French Autof Primary Market- Suggestions.	A New Market Issue-Sale-e New action-	10	CO3
IV	Recognition Organisation	Market- Introduction- Control Over Secondary M of Stock Exchanges- Services of Stock Exchanges in India- Traditional Structurange- Listing of Securities- Advantages of Li Listing Procedure- Criteria for Listing- L	anges- ure of	10	CO4

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	Obligations- Registration Stock Brokers- Registration Procedure-Code of Conduct for Stock Brokers- Method of Trading in a Stock Exchange- On-Line Trading- Genuine Trading Vs Speculative Trading- Kinds of Speculators – Speculative Transactions- Stock Indices- Defects in Indian Stock Market- Recent Developments.		
V	Securities and Exchange Board of India- Capital Issues (Control) Act -Controller of Capital Issues Securities Contract (Regulations) Act- Malpractices in the Securities Market- Deficiencies in the Market- SEBI and the Central Govt SEBI Guidelines- Primary Market- Secondary Market- Foreign Institutional Investors- Bonus Issue- Rights Issue- Debentures- Protection of Interest of Debenture Holders- Underwriters- Investor Protection – Book Building- Recent Reforms- Buyback of Shares.	10	CO5

Text	Book
	Gardon.E and K.Natarajan. 2014 Financial Market and Services. 2014
	[6 <sup>th</sup> Revised Edition] Himalaya Publishing House, New Delhi.
Refe	erence Books
1.	Gurusamy.S Essential of Financial Services. 2010 [2nd Edition], TataMcGraw Hill
	Education Pvt., Ltd., New Delhi.
2.	Vasant Desai. Fundamentals of the Indian Financial System New Challenges, New
	Initiatives. 2007 [6 <sup>th</sup> Revised Edition] Himalaya Publishing House, New Delhi.

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After studying this course, students will be able to

ter studying the center,					
CO	know about the Financial System in India				
CO	understand to make a business idea through money market				
CO	identify rules regarding New Issue Market				
CO					
CO	learn the role of Securities and Exchange Board of India				

#### **MAPPING**

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	L	Н	H	Н
CO2	Н	M	Н	Н	M
CO3	Н	M	Н	Н	M
CO4	Н	M	M	Н	L
CO5	M	Н	Н	M	M

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