



VLB JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS)
AFFILIATED TO BHARATHIAR UNIVERSITY
KOVAIPUDUR, COIMBATORE - 42

AQAR – 2020-2021

CRITERIA – VI

**Metric-6.1.2 Decentralization and
Participative Management**





The following details are provided as sample document :

1. Syllabus modification suggestion by Faculty- Sample Document
2. BoS Minutes- Sample Document -B.Com PA

Syllabus modification suggestion by Faculty-
Sample Document

VLB JANAKIAMMAL COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS) KOVAIPUDUR, COIMBATORE

DEPARTMENT OF B.COM PA
SUGGESTIONS FOR SYLLABUS
ACADEMIC YEAR 2020-2021

| Sl. No | Subject Code | Subject | Name of the faculty | Suggestions offered | Signature |
|--------|--------------|-----------------------------|------------------------|--|---|
| 1 | 19BCP502 | Strategic Management | Dr. P. Shanthini | Suggested to include the topic Disaster Management Planning |  |
| 2 | 19BCP504 | Taxation - I | Dr. A. S. Naveen Kumar | The students can gain more knowledge by introducing the Section 44 AD in Income from Business and Section 44 ADA in Income from Profession |  |
| 3 | 19BCP603 | Indirect Taxation | Dr. A. S. Naveen Kumar | Suggested to include the topic Anti dumping duty |  |
| 4 | 19BCPE01 | Entrepreneurial Development | Dr. S. Radhika | Suggested to include the topic MSME |  |


HOD

Department of B.Com(PA)
VLB Janakiammal College of Arts and Science
Kovalpudur, Coimbatore - 42.

**BoS Minutes- Sample Document
-B.Com PA**

1.1.2

ACADEMIC YEAR 2020 - 2021

TENTH BOARD OF STUDIES MEETING

DATED 5-12-2020.

MEMBERS ATTENDED

| S. NO | NAME OF THE MEMBER with DESIGNATIONS | CATEGORY | SIGNATURE |
|-------|---|-------------------|---------------------------|
| 1. | CHAIRMAN DR. P. SHANTHINI | BOARD CHAIRMAN | |
| 2. | UNIVERSITY NOMINEE DR. P. SEKAR | MEMBER | Through online Mode |
| 3. | SUBJECT EXPERT DR. P. PALANIVELU | MEMBER | |
| 4. | INDUSTRIAL EXPERT C.A.R. SATHISH | MEMBER | |
| 5. | STUDENT ALUMINI MR. K.S. VIANESH | MEMBER | |

The Draft Regulations, Syllabi & scheme of Examination for the Course B.Com PA degree Examination for the students to be admitted from the Academic year 2020-2021 in ~~off~~ pattern. These autonomous courses were presented by the chairmans of Board of Studies for perusal and Approval of the board.

Points discussed:-

1. It is proposed to include the topic **disasters Management** in unit I for the subject **Strategic Management (19BCP502)**
2. It is proposed to include the topic **MSME** in unit III for the subject **Entrepreneurial Development (19BCPE01)**

Members Attended :

- | | |
|--------------------------|--------------|
| 1. Dr. P. Shanthini | P. Shanthini |
| 2. Dr. A.S. Navaneekumar | A.S. |
| 3. Dr. S. Radhika | SR |
| 4. Ms. A. Bhanupriya | ABPriya |

P. Shanthini
BOARD CHAIRMAN


PRINCIPAL

PRINCIPAL
V.L.B. JAWAHAR NAGAR
(AUTONOMOUS)
KOVAI PUDUR, COIMBATORE-641 042.

B.Com (PA) Degree Examination – Syllabus for Candidates admitted from the academic year 2019-2020 Onwards

FIFTH SEMESTER

PART – III – CORE – 14 – STRATEGIC MANAGEMENT

Maximum CIA: 30

Maximum CE: 70

Total hours: 60

Course Objective:

To develop an understanding of Strategic Management concepts and techniques.

UNIT- I

(12 HOURS)

Business Environment: General Environment – Demographic, Socio- cultural, Macro –economic, Legal / political, Technological and Global Competitive Environment. Business Policy and Strategic Management: Meaning and nature; Importance – Features- levels of strategy - Strategic management imperative; Vision, Mission and Objective; Strategic levels in organizations.

UNIT -II

(12 HOURS)

Strategic Analyses: Framework of strategic analysis - Situational Analysis – scope - SWOT Analysis, TOWS Matrix, Portfolio Analysis– BCG Matrix. Strategic Planning: Meaning, stages, purposes and principles , requirements of good strategic planning, alternatives, strategy formulation.

UNIT -III

(12 HOURS)

Formulation of Functional Strategy: Marketing strategy, financial strategy, Production strategy, Logistics strategy - Research and Development Strategy Human resource strategy.

UNIT- IV

(12 HOURS)

Strategy Implementation and Control: interrelationship between strategy formulation and implementation, Organizational structures; establishing strategic business units; Establishing profit centres by business, product or service, market segment or customer; Leadership and behavioral challenges.

UNIT- V

(12 HOURS)

Reaching Strategic Edge: Business Process Reengineering – implementation – Role of IT in BPR- Problems in BPR - Benchmarking – process, Total Quality Management – principles of TQM, Six Sigma Contemporary Strategic Issues –characteristics – Disaster Management Planning.

COURSE OUTCOME

CO1: The students are able to learn the fundamentals of strategic management using

the case method

CO2: Analyze the Environmental factors in strategic management using in case method

CO3: Understand the corporate strategies and the frame work of strategic management

CO4: Understand the organizational strategies and how to implement the strategy.

CO5: The students are able to understand and manage the technology and innovation in strategic management

| CO/PO&PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 |
|-----------|-----|-----|-----|-----|-----|------|------|------|
| | | | | | | | | L |
| CO1 | M | | | | | | | |
| CO2 | | H | | | | | M | |
| CO3 | | H | | | | H | | |
| CO4 | | | M | | | | M | |
| CO5 | | | L | | | | | H |

TEXT BOOK:

1. L.M. Prasad, Strategic Management, 16th Edition, Sulthan Chand and Co, New Delhi, Year-2014.

REFERENCE BOOKS:

1. Francis Cherunilam, Strategic Management, 16th Edition, Himalaya Publications, New Delhi, Year-2014.
2. Dr. S. Senthil Kumar, Marutha Durai, A. Sharmila, J. Poornima, Business Strategic Management and Policy, 1st Edition, Sulthan Chand and Co, New Delhi, Year-2014.

FIFTH SEMESTER

PART – III – ELECTIVE I – **ENTREPRENEURIAL DEVELOPMENT**

Maximum CIA: 30

Maximum CE: 70

Total hours: 60

Course Objective:

To enable the students to learn the fundamentals of being a good entrepreneur and the Concept of entrepreneurship, Knowledge about the financing institutions, project report, incentives and subsidies.

UNIT -I

(12 HOURS)

Evolution of Entrepreneurship – Introduction to the concept of Entrepreneurs, Entrepreneurship and Enterprise - Reasons for growth of Entrepreneurship - Characteristics and Classification of Entrepreneurs – Intrapreneurs -Women Entrepreneurs - Problems and Challenges - Competency requirement for entrepreneurs.

UNIT- II

(12 HOURS)

Government Support For Entrepreneurship - Start-up India, Make in India, Atal Innovation Mission (AIM), Support to Training and Employment Programme (STEP), Jan Dhan, Aadhaar, Mobile (JAM), Digital India, Trade Related Entrepreneurship Assistance and Development (TREAD), Pradhan Mantri Kausalya Vikasyojana (PMKVY), National Skill Development Mission (NSDM). (Concepts only) – Project Identification and Project report.

UNIT- III

(12 HOURS)

Institutional Services to Entrepreneurs – DIC, SIDO, NSIC, SISI, SSIC, SIDCO, ITCOT, IIC and KVIC and Commercial Bank – **MSME – Meaning – Features – Role and importance in India.**

UNIT- IV

(12 HOURS)

Institutional Finance to Entrepreneurs - IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC AND GIC, UTI, SIPCOT – SIDBI - Commercial Bank - Venture capital.

UNIT -V

(12 HOURS)

Incentives and subsidies – Subsidized services – subsidy for market - Transport – seed capital assistance - Taxation benefit to SSI - Role of entrepreneur in export promotion and import substitution - Industrial Sickness- Symptoms- Remedies – Causes.

COURSE OUTCOME

- CO1: Understand the basic concepts of Entrepreneurship
- CO2: To Understand the start up process of entrepreneurship
- CO3: Awareness about the financial institution in rendering financial services
- CO4: To understand the concept of Incentives and subsidies
- CO5: Awareness about schemes that available for retrieving sick industry

| CO/PO&PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 |
|-----------|-----|-----|-----|-----|-----|------|------|------|
| CO1 | | H | | | | | H | |
| CO2 | M | | | | | L | | |
| CO3 | | | H | | | | | L |
| CO4 | | | | | | | | |
| CO5 | | | | | | | | |

TEXT BOOK:

1. Gupta.C.B and Srinivasan N.P, Entrepreneurial Développement, Sultan Chand and Co., New Delhi. year 2017.

REFERENCE BOOKS:

1. Vasant Desai ,Dynamics Of Entrepreneurial Development Management, Himalaya Publishing House, Year 2011.
2. Dr. S. S. Khanka, Entrepreneurial Développement, Sulthan Chand and Co, New Delhi, Year-2012.

ACADEMIC YEAR 2020-2021

FREVENTH BOARD OF STUDIES MEETING.

DATED : 12.05.21

MEMBERS ATTENDED

| S.NO | NAME OF THE MEMBER WITH DESIGNATION | CATEGORY | SIGNATURE |
|------|--------------------------------------|-------------------|----------------------------|
| 1. | CHAIRMAN DY. P. SHANTHINI | BOARD CHAIRMAN | |
| 2. | UNIVERSITY NOMINEE DY. P. SEKAR | MEMBER | Through online mode. |
| 3. | SUBJECT EXPERT DY. P. PALANIVELU | MEMBER | |
| 4. | INDUSTRIAL EXPERT CA. R. SATHISH | MEMBER | |
| 5. | STUDENT ALUMINI MR. K.S. VIJANESH | MEMBER | |

The Draft Regulations, syllabi and scheme of Examinations for the Courses of B.Com (A) degree Examinations for the students to be admitted from the Academic year 2020-2021 in OBE pattern. These Autonomous Courses were presented by the chairman of Board of Studies for perusal and Approval of the board.

Point discussed:-

1. It is proposed to Interchange unit II as unit V in Inflation Accounting for the subject Corporate Accounting II (19BCP501)
2. It is proposed to include the topic Section 44AD Income from Business and Section 44ADA Income from Profession in unit III for the subject Taxation I (19BCP504)
3. It is proposed to include the topic "Blocked credit" U/s 17(5) in unit III and also include the topic Anti dumping duty in unit V for the subject Indirect Taxation (19BCP603).

Members Attended)

1. Dr. P. Shanthirini P. Shanthirini
2. Dr. A.S. Naveenkumar A.S. Naveenkumar
3. Dr. S. Radhika S. Radhika
4. Mrs. V. Deepa Mrs. V. Deepa

P. Shanthirini
BOARD CHAIRMAN

[Signature]
PRINCIPAL

PRINCIPAL
V.L.B. JANAKIAMMAL COLLEGE FOR WOMEN
(AUTONOMOUS)
KOVAIPUDUR, COIMBATORE-641 042

B.Com (PA) Degree Examination – Syllabus for Candidates admitted from the academic year 2019-2020 Onwards

FIFTH SEMESTER

PART – III – CORE – 13 – CORPORATE ACCOUNTING-II

Maximum CIA: 30

Maximum CE: 70

Total hours: 60

Course Objective:

Enabling students to acquire theoretical knowledge to be successful in Corporate Accounting.

UNIT-I

(12 HOURS)

Holding Companies [Excluding Inter Company Holding] – Meaning and Definition of Holding and Subsidiary company – Preparation of Consolidated Balance sheet – Steps involved in preparation of consolidated balance sheet.

UNIT-II

(12 HOURS)

Accounts of Electricity Companies [New format] – Difference between Double Account system and single account system – Advantages and Disadvantages of Double Account system - Treatment of Repairs and Renewals – Disposal of Surplus – Replacement of Capital Assets.

UNIT-III

(12 HOURS)

Banking Company Accounts [New format] – Rebate on Bills Discounted – Preparation of Profit and Loss Account and Balance Sheet – Classification of Bank Advances.

UNIT-IV

(12 HOURS)

Insurance Company Accounts [New Format] – Types of Insurances - Preparation of Final Accounts of Insurance Companies (Life and General Business).

UNIT-V

(12 HOURS)

Inflation Accounting – Features - Limitations of Historical Accounting - Difference between Inflation and Deflation – Methods of Inflation Accounting – Current Purchasing Power Method – Current Cost Accounting Method – Hybrid Method. (Simple Problems).

NOTE: Theory and Problems 20:80.

COURSE OUTCOME

CO1: To introduce and develop knowledge of holding companies accounts

CO2: To understand the concept of Inflation accounting

CO3: To enable the students to learn the concepts of Electricity Company Accounts

CO4: To make them aware about accounts of banking companies

CO5: Keep them aware about accounts of insurance companies

| CO/PO&PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 |
|-----------|-----|-----|-----|-----|-----|------|------|------|
| CO1 | M | | | | | | H | |
| CO2 | | H | | | | | | L |
| CO3 | | M | | | | | M | |
| CO4 | | | L | | | | | H |
| CO5 | | | M | | | | L | |

TEXT BOOK:

1. T. S. Reddy and Murthy, Corporate Accounting, 4rd Edition, Margham Publications, Chennai Year- 2019.

REFERENCE BOOKS:

1. Gupta, R.L and Radhawsamy. M, Advanced Accounting, 8th Edition, Sulthan Chand and Co, New Delhi , Year- 2012.
2. Dr. S. K. Singh, Corporate Accounting, SBPD Publications, Latest Edition, Year 2017.

SIXTH SEMESTER
PART – III – CORE 20 – **INDIRECT TAXATION**

Maximum CIA: 30

Maximum CE: 70

Total hours: 60

Course Objective:

On successful completion of this course the students should be well-versed in the prevailing tax laws.

UNIT I

(12 HOURS)
Indirect Tax - Meaning And Nature – Special Features Of Indirect Tax – Contribution To Government Revenues – Taxation Under The Constitutions – Advantages And Disadvantages Of Indirect Taxes.

UNIT II

(12 HOURS)
Goods And Services Tax Introduction – Meaning – Need For GST – Advantage Of GST – Structure Of GST In India – Dual Concept – SGST – CGST – IGST – UTGST – Types Of Rates Under GST – Tax Subsumed Under State Goods And Service Tax Act 2017 – Taxes Subsumed Under Central Goods And Service Tax Act 2017.

UNIT III

(12 HOURS)
Levy and collection under CGST acts – meaning of important terms: goods, services, supplier, manufacture, casual taxable person, aggregate turnover, input tax and output tax. Concept of supply – composite and mixed supply – composition levy – time of supply of goods and service - value of taxable supply. Input tax credit – eligibility and condition of taking input credit – reverse charge under GST registration procedure under GST filing of returns – **Blocked Credit U/S 17(5)**.

UNIT IV

(12 HOURS)
Levy and collection under the integrated goods and service 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.

UNIT V

(12 HOURS)
Introduction of 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 – exemption 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 – **Anti Dumping Duty.**

COURSE OUTCOME

CO1: Understand the basic Indirect Tax.

CO2: To learn about Goods and Services Tax Introduction

CO3: Understand the basic concept of Levy and collection under TNGST/CGST

CO4: To Know the concept of Levy and collection under the integrated goods and service

CO5: To know the introduction of customs laws in India

| CO/PO&PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 |
|-----------|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H | | | | | H | M | |
| CO2 | | H | | | | M | | |
| CO3 | H | | | | | | | L |
| CO4 | H | | | | | L | | |
| CO5 | | | | | | | | |

TEXT BOOKS:

1. Dr.R. Parameshwaran and Ca.P.Vishwanathan, Indirect Taxes GST And Customs Laws, 1st edition – Kavin publications, Chennai, 2018.
2. S.S.Gupta – “GST-laws and practices”, 5th edition Taxman’s publications, New Delhi, Year 2017.

REFERENCE BOOKS:

1. V.Balachandran “Indirect Taxation”, 16th edition, Sultan chand and sons, New Delhi. year 2014.
2. Dr.Sachin U.Chavan Dr.P.K.Sinha, 2nd edition, Indirect Taxation (with GST and revised customs duty), Everest publishing house, Pune, year 2018.

**FIFTH SEMESTER
PART – III – CORE – 16 – TAXATION I**

Maximum CIA: 30

Maximum CE: 70

Total hours: 60

Course Objective:

To gain the knowledge of the provisions of Income- tax law relating to the topics mentioned in the contents below; and To gain ability to solve simple problems concerning assesses with the status of "Individual" and covering the areas mentioned in the contents below.

UNIT- I

(12 HOURS)

Tax – types of tax - Important definitions in the Income –tax Act, 1961 – Basis of charge - Rates of taxes- Deduction – Without deductions - Applicable for different types of assesses – Concepts of previous year and assessment year –Residential status and scope of total income - Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income.

UNIT- II

(12 HOURS)

Income from salary – Allowances – Perquisites and retirements benefits – deductions and practical problems - Income from House Property – Exempted incomes from house property - Annual Value and Let out property – Deemed to let out property - Self Occupied property – Deductions- Computation of income from house property.

UNIT-III

(12 HOURS)

Income from Business – Sec 44 AD - Depreciation and other permissible Deductions – Disallowable expenses – Income and expenses of illegal business – Computation of Business Income –Income from Profession – Sec 44ADA - Doctors – Lawyers – CA – Civil engineers.

UNIT-IV

(12 HOURS)

Income from Capital Gains –Basis of charge – Transfer of Capital asset in the previous year – Exemption from capital gain – Computation of capital gains – Treatment of capital losses - Income from other sources – Specific Incomes u/s 56 – Gift - Interest on securities – Deductions u/s 57 – Accounting Methods.

UNIT -V

(12 HOURS)

Income of other persons included in assesses total income – Aggregation of income - Set –off or carry forward and set off of losses – Deductions from gross total income (Excluding income based deductions) U/s 80C – 80U – Computation of total income and tax payable - Rebates and relief's – Provisions concerning advance tax and tax deducted at source - E-Filing - Meaning of E-filing - Benefits and Limitations - Types- Process. (E-Filing Theory Only)

COURSE OUTCOME

CO1: Examine the basic concepts of schedule of rates of tax, tax liability, penalties

and prosecution and the total taxable income of an assessee.

CO2: Understanding the Income from salary and Income from House Property.

CO3: Apply and practice the computation of total income from business or profession.

CO4: Apply and practice the computation of income capital gains.

CO5: Apply and practice the computation of set off.

| CO/PO&PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 |
|-----------|-----|-----|-----|-----|-----|------|------|------|
| CO1 | | H | | | | | M | |
| CO2 | H | | | | | H | | |
| CO3 | | | M | | | | | L |
| CO4 | | H | | | | | M | |
| CO5 | | | | M | | | | H |

TEXT BOOK:

1. Gaur.V.P and Narang.D.B, Puja Gahai, Rajeev Puri , Income Tax ,40th edition, Kalyani Publishers , New Delhi , Year 2021.

REFERENCE BOOKS:

1. Hariharan.N, Income Tax, 4th edition, Tata McGraw hill, New Delhi, Year 2015.
2. Girish Ahuja Ravi Gupta, Direct tax law and practice, 3⁴th Edition Bharat Law House Pvt Ltd. year 2014.