

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

B.Com- CS with CA (Corporate Secretaryship with Computer Applications)

(For the students admitted during the academic year 2010-11 and onwards)

SCHEME OF EXAMINATIONS : CBCS Pattern

Part	Study Components	Course Title	Ins. hrs / week	Examinations				
				Dur. Hrs	CIA	Marks	Total	Credits
SEMESTER –I								
I	Language-I		6	3	25	75	100	3
II	English-I		6	3	25	75	100	3
III	Core I – Financial Accounting-I		5	3	25	75	100	4
III	Core II – Business Management		4	3	25	75	100	4
III	Allied Paper I - Computer Applications in Corporate Office		5	3	25	75	100	5
III	Computer Practical – I		2	-	-	-	-	-
IV	Environmental Studies #		2	3	-	50	50	2
SEMESTER –II								
I	Language-II		6	3	25	75	100	3
II	English-II		6	3	25	75	100	3
III	Core III – Financial Accounting-II		5	3	25	75	100	4
III	Core IV – Law of Insurance		5	3	25	75	100	4
III	Allied Paper II – Computer Practical – I		6	3	40	60	100	5
IV	Value Education – Human Rights #		2	3	-	50	50	2
SEMESTER –III								
III	Core V – Commercial Law		6	3	25	75	100	4
III	Core VI – Company Law and Secretarial Practice-I		6	3	25	75	100	4
III	Core VII – Data Base Management System		6	3	25	75	100	4
III	Allied : III - Business Mathematics		5	3	25	75	100	5
III	Computer Practical		2	-	-	-	-	-
V	Skill based Subject- 1 : Office Administration		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-Major Elective–I : Yoga for Human Excellence # / Women’s Rights # Constitution of India#		2	3	50	50	50	2
SEMESTER –IV								
III	Core VIII – Corporate Accounting-I		5	3	25	75	100	4
III	Core IX – Company Law and Secretarial Practice-II		5	3	25	75	100	4
III	Core X – Programming in C		5	3	25	75	100	4
III	Core XI – Business Statistics		5	3	25	75	100	4
III	Allied: IV–Computer Practical-II (C Programming & Tally)		5	3	40	60	100	5
V	Skill based Subject- 2 : Practical Banking		3	3	20	75	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #		2	3	50	50	50	2

Part	Study Components	Course Title	Ins. hrs / week	Examinations				
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	SEMESTER –V							
III	Core XII – Cost Accounting		6	3	25	75	100	4
III	Core XIII – Industrial Law		5	3	25	75	100	4
III	Core XIV – Corporate Accounting-II		5	3	25	75	100	4
III	Core XV – Taxation - I		5	3	25	75	100	4
III	Business Environment		2	3	-	-	50	-
III	Elective –I :		4	3	25	75	100	5
V	Skill based Subject- 3 : Marketing Management		3	3	20	55	75	3
	SEMESTER –VI							
III	Core XVI –Corporate Laws		6	3	25	75	100	4
III	Core XVII - Management Accounting		6	3	25	75	100	4
III	Core XVIII - Taxation – II (Indirect Taxes)		5	3	25	75	100	4
III	Elective –II :		5	3	25	75	100	5
III	Elective –III :		5	3	40	60	100	5
V	Skill based Subject- 4 : Securities Management		3	3	20	55	75	3
IV	Extension Activities @		-		-	-	50	1
	Total						3500	140

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Visual Basic (Theory)
	B	Management Information System
	C	Software Engineering
Elective – II	A	Internet and E-Commerce
	B	Corporate Governance
	C	Oracle (RDBMS)
Elective - III	A	Visual Basic (Practical)
	B	HTML - Java Script
	C	Web Technology

NOTES: 1. The following paper CORE PAPER – XVII - COPORATE LAWS is revised and furnished below

2. The core paper XVIII – Organisation Behaviour is deleted and substituted with CORE PAPER XVIII : TAXATION – II (INDIRECT TAXES) for which the syllabi is furnished below.

3. There is no change in the syllabi of remaining papers.

SEMESTER –VI
CORE PAPER – XVII : CORPORATE LAWS

Unit – I

The Competition Act-2002- Objectives – Definitions- Competition Commission of India – Anti – Competitive Agreements – abuse of Deminal position – Regulation of combinations – Penalties.

Unit – II

Environment Laws

- a) Water (prevention and control of Pollution) Act – Various Boards functions and Powers
- b) Air (provision and control of pollution) Act 1981 – Various Boards functions and Powers.
- c) Environmental protection Act – 1986. legal and regulatory frame work procedures for obtaining various environmental clearances – Role and function of Environmental tribunal / Authority – Appearance before Environment Tribunal / Authority, Environment Audit.

Unit – III

Foreign Exchange Management Act, 1999 – objectives and definitions under FEMA – Dealings in Foreign Exchange – Holding for Foreign Exchange etc- Current account transactions, Capital; account transactions – Export of goods and reviewed realization and repatriation of foreign exchange – Exemptions authorized – person – Penalties and enforcement – Appellate Tribunal etc.

Unit – IV

Patent Laws – Trade marks – Copyright -meaning, objectives, registration, infringement.

Unit – V

Consumer Protection Act,1986 – Definitions – Consumer protection councils – Consumer dispute redressal Agencies – Consumer Rights.- **Right to Information Act (RTI Act) – 2005**; information – Obligation of public authorities – State and Central Information Commission – Powers and functions – Appeal and penalty provisions.

Book Recommended

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|-------------------------------------|---|---------------------|
| 1. Economic and other legislation | - | Gulshan Kapoor |
| 2. Corporate Laws | - | Taxman Publications |
| 3. Economic Laws | - | ICSI Study Material |
| 4. Intellectual Property Rights Law | - | B.S.Xlasyanan |

**SEMESTER VI
CORE PAPER XVIII: TAXATION – II (INDIRECT TAXES)**

UNIT –I

VAT (Value Added Tax) Meaning, Applicability, Coverage of goods under VAT, -- Tax Payers Identification Number (TIN) – Modes of charging sales tax – Levy of purchase tax.

UNIT –II

Central Sales Tax Act, - Definitions of Dealer, Registered dealer, Turnover, Business,- Inter State Sales- Determination of taxable Turnover- Registration of Dealer under the CST Act.

UNIT – III

Central Excise Act, 1944 – Levy and Collection – Purpose of charging excise duty – Excisable goods – Concepts of manufacturer –Exemption from Excise duty – Valuation of Excisable goods – Licensing provisions- CENVAT

UNIT –IV

Customs Act, 1962- Definitions, -Types of duty –Prohibition on importation and exportation of goods – Dutiable Goods U/S 26, Power of grant exemption from duty U/S 25,Restrictions on custody and removed in imported goods U/S45-Duty Draw back.

UNIT-V

Wealth Tax Act – Definitions –Valuation of various Assets – Computation of net wealth (Problems) – Exempted wealth.

Books Recommended:

Tax Law – Dinker pagare
Indirect Tax –Dr.v. Balachandran