



MANONMANIAM SUNDARANAR UNIVERISTY,  
TIRUNELVELI-12

## SYLLABUS

### UG - COURSES – AFFILIATED COLLEGES

Course Structure for B. Com.

(Choice Based Credit System)

(with effect from the academic year 2023-2024 onwards )



Semester-III				
Part	Subject Status	Subject Title	Subject Code	Credit
I	LANGUAGE	TAMIL/MALAYALAM/HINDI	E1TL31/ E1MY31/ E1HD31	3
II	ENGLISH	ENGLISH	E2EN31	3
III	CORE V	CORPORATE ACCOUNTING I	EMCO31	5
III	CORE VI	COMPANY LAW	EMCO32	4
IV	ELECTIVE III	BUSINESS MATHEMATICS & STATISTICS	EECO32	4
IV	SEC 4	CLEARING AND FORWARDING IN IMPORT AND EXPORT	ESCO32	1
IV	NAAN MUDHALVAN	GOODS AND SERVICE TAX		2
IV	EVS	ENVIRONMENTAL EDUCATION	EEVS31	2



**Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks**

**A. Scheme for internal Assessment:**

Maximum marks for written test: **20 marks**

**3 internal tests**, each of **1 hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks.

The break up for internal assessment shall be:

Written test- 20 marks; Assignment -5 marks Total - 25 marks

**B. Scheme of External Examination**

**3 hrs.** examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No	Marks	Letter Grade	Grade point (GP)	Performance
1	90-100	O	10	Outstanding
2	80-89	A+	9	Excellent
3	70-79	A	8	Very Good
4	60-69	B+	7	Good
5	50-59	B	6	Above Average
6	40-49	C	5	Pass
7	0-39	RA	-	Reappear
8	0	AA	-	Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA  $\geq 7.5^*$
- First Class : CGPA  $\geq 6.0$
- Second Class : CGPA  $\geq 5.0$  and  $< 6.0$
- Third Class : CGPA  $< 5.0$



## Part I TAMIL

### தமிழக வரலாறும் பண்பாடும்

#### அலகு 1

**தொழில் பழங்கால வரலாறும் சங்ககால வரலாறும்**

1. தொழில் தமிழர்
2. பழைய கற்காலம்
3. புதிய கற்காலம்
4. உலோகக் காலம்
5. அகழ்வாராய்ச்சியில் தமிழும் தமிழரும் (கீழடி வரை)
6. திணை வாழ்வியல் (களவு வாழ்க்கை, கற்பு வாழ்க்கை, உணவு, அணிகலன்கள், வாணிகம், விளையாட்டுகள்)
7. கல்வியும் கலைகளும்
8. தமிழ் வளர்த்த சங்கம்
9. சங்க கால ஆட்சி முறை
10. அயல்நாட்டுத் தொடர்புகள்

#### அலகு 2

**ஆட்சியர் வரலாறு**

1. மூவேந்தர் வரலாறு
2. பல்லவர் வரலாறு
3. நாயக்கர் ஆட்சி
4. முகம்மதியர் ஆட்சி
5. மராட்டியர் ஆட்சி

#### அலகு 3

**ஐரோப்பியர் கால வரலாறு**

1. போர்த்துகீசியர்
2. டச்சுக்காரர்கள்
3. டேனிஸ்கரர்கள்
4. பிரெஞ்சுக்காரர்கள்
5. ஆங்கிலேயர்கள்
6. பாளையக்காரர்கள்
7. இந்தியா விடுதலை போராட்டத்தில் தமிழ்நாடு

#### அலகு 4

**விடுதலைக்கிபின் தமிழ்நாட்டு வரலாறு**

1. மொழிபோராட்டம்



2. சமூக மறுமலர்ச்சி
3. தொழில்நுட்ப வளர்ச்சி

#### அலகு 5

##### மொழிப்பயிற்சி

1. நிறுத்தக் குறிகள்
2. கலைச்சொற்கள்
3. மொழிபெயர்ப்பு

#### Text Books

- தமிழக வரலாறும் பண்பாடும் - கே. கே. பிள்ளை, உலகத் தமிழாராய்ச்சி நிறுவனம், சென்னை
- தமிழர் நாகரீகம் பண்பாடும் - அ. தட்சிணாமூர்த்தி, யாழ் வெளியீடு, சென்னை
- தமிழக வரலாறும் பண்பாடும்-வே.தி.செல்லம், மணிவாசகர் பதிப்பகம், சென்னை

#### Reference Books

1. தமிழக சமுதாயா பண்பாட்டு கலை வரலாறு - கு சேதுராமன் , என்,சி,பி.எச், சென்னை
2. தமிழர் கலையும் பண்பாடும்-அ .கா.பெருமாள், என்,சி,பி.எச், சென்னை
3. ஒரு பண்பாட்டின் பயணம்: சிந்து முதல் வைகை வரை - ஆர். பாலகிருஷ்ணன், ரோஜா முத்தையா ஆராய்ச்சி நூலகம், சென்னை.



# MALAYALAM - POETRY

## UNIT I

This unit focus on significance of Malayalam Poetry and trends.

To familiarize the early stages of Malayalam poetry- Folklore heritage-Pattu-Bhakthi movement- Cherussery-Ezhutachan- Kunjan Nambiar-

Detailed study:

Jaritha Vilapam (Mahabharatam kilippattu) Ezhutachan

## UNIT II

Romanticism –Asan- Ulloor – Vallathol

Detailed study :

1. Veena Poovu (First 7 slokas only)- Asan
2. Aa poomala- Changampuzha

## UNIT III

Modernity in Malayalam poetry- First phase

Post Independent India and Modernization of Nation in Malayalam poetry

Detailed study

1. Yuga Parivarthanam- Vailoppilli Sreedhara Menon
2. Gandhiyum Godseyum- N .V.Krishna Warriar

## UNIT IV

Modernity in Malayalam poetry- second phase

Detailed Study

1. Gajendra moksham \_ Sugathakumari
2. Kozhi – Kadammanitta
3. Megharoopan – Aattoor Ravi Varma
4. Budhanum Attin kuttiyum – A. Ayyappan

## UNIT V

This unit introduces the nature of samakalika kavitha It also evaluates s a m a k a l i k a kavitha,- the contemporary poetry originated after modern poetry- women, Dalit, environment and cyber issues.

Detailed study

- 1.Pattanbipuzhamanalil – P P Ramachandran
- 2.Malayalakavithakku oru Kathu- S. Joseph
- 3.Thoramazha – Rafeek Ahammad
- 4.Muttamadikkumbol – Anitha Thampi
- 5.Survey of India-B.M.Manoj

## Recommended Text

Puthukavitha Ed by Dr.O.K.Santhosh.Madras University Publication (5 poems only )

- (a) pattambipuzhamanalil,
- (b) Malayala kavithakku oru kathu,
- (c) Muttamadikkumbol,
- (d) Thoramazha,
- (e) Survey of India

## Reading List (Print and Online)

1. Aadhunika Malayala Sahitya Charithram prasthanangaliloode – Dr. K.M.George (Ed.)
2. Kairaliyute Kadha – N.Krishnapillai
3. Kavitha Sahitya Charithram – M.Leelavathi
4. Adrushyathayute Akhyanangal- Rajesh Chirapadu
5. Adhunikananthara Malayala Kavitha –C.R.Prasad
6. Pen kavitha malayalathil-Sheeba Divakaran,kerala bhasha institute.Thiruvananthapuram
7. Samakalika Malayala kavitha-M.B.Manoj,Samayam Classics. Kannoor
8. Varnnaraji Dr.M.Leelavathi



## **HINDI - Patra Lekhan aur Paribhashik Shabdavali**

### **Unit I**

#### **Niji Patra Lekhan**

- Niji Patra – Arth aur Bhed
- Pitaji/Mataji ke naam patra
- Mitra, Bhai aadi ke naam patra
- Paribhashik Shabdawali – 20 words

### **Unit II**

#### **Samajik Patra Lekhan**

- Samajik Patra – Arth aur Bhed
- Aavedan Patra – Noukri, Chutti aadi
- Dak Adhikari ke naam patra
- Paribhashik shabdawali – 20 words

### **Unit III**

#### **Vyavasayik Patra Lekhan**

- Vyavasayik Patra – Arth aur Bhed
- Prakashak ke naam patra
- Shikayathi
- Paribhashik shabdawali – 20 words

### **Unit IV**

- Samanya Parichay
- Sarkari Patra
- Ardh-Sarkari Patra
- Gyapan, Paripatra
- Anusmarak
- Paribhashik Shabdawali – 20 words

### **Unit V**

- Precis Writing And Applied Grammar (Ling, Vachan and Karak)

### **Reference Books**

1. Viyavaharik Hindi, Hindi Prachar press, T.Nagar, Madras-600 017
2. Alekhan aur Tippan – Prof. Viraj
3. Alekhan - Kichlu

### **Related Online Contents** (MOOCs, SWAYAM, NPTEL, YouTube, Websites, etc.)

1. <https://youtu.be/-kUPGG0B4tU>
2. <https://www.youtube.com/watch?v=xk14MNb1r7k>



# GENERAL ENGLISH

## Unit I ACTIVE LISTENING

### Short Story

- 1.1 In a Grove – Akutagawa Ryunosuke Translated from Japanese by Takashi Kojima
- 1.2 The Gift of the Magi – O' Henry

### Prose

- 1.3 Listening – Robin Sharma
- 1.4 Nobel Prize Acceptance Speech – WangariMaathai

## Unit II INTERPERSONAL RELATIONSHIPS

### Prose

- 2.1 Telephone Conversation – Wole Soyinka
- 2.2 Of Friendship – Francis Bacon Song on (Motivational/ Narrative)
- 2.3 Ulysses – Alfred Lord Tennyson
- 2.4 And Still I Rise – Maya Angelou

## Unit III COPING WITH STRESS

### Poem

- 3.1 Leisure – W.H. Davies
- 3.2 Anxiety Monster – RhonaMcFerran

### Readers Theatre

- 3.3 The Forty Fortunes: A Tale of Iran
- 3.4 Where there is a Will – Mahesh Dattani

## Unit IV Grammar

- 4.1 Phrasal Verbs & Idioms
- 4.2 Modals and Auxiliaries
- 4.3 Verb Phrases – Gerund, Participle, Infinitive

## Unit V Composition/ Writing Skills

- 5.1 Official Correspondence – Leave Letter, Letter of Application, Permission Letter
- 5.2 Drafting Invitations
- 5.3 Brochures for Programmes and Events

### Text Books (Latest Editions)

1. Wangari Maathai – Nobel Lecture. Nobel Prize Outreach AB 2023. Jul 2023.
2. Mahesh Dattani, Where there is a Will. Penguin, 2013.
3. Martin Hewings, Advanced English Grammar, Cambridge University Press, 2000
4. Essential English Grammar by Raymond Murphy

### Web Resources

1. WangariMaathai – Nobel Lecture. Nobel Prize Outreach AB 2023. Mon. 17 Jul 2023.  
<https://www.nobelprize.org/prizes/peace/2004/maathai/lecture/>
2. Telephone Conversation - Wole Soyinka [https://www.k-state.edu/english/westmank/spring\\_00/SOYINKA.html](https://www.k-state.edu/english/westmank/spring_00/SOYINKA.html)
3. Anxiety Monster-RhonaMcFerran [www.poetrysoup.com](http://www.poetrysoup.com)



# **CORPORATE ACCOUNTING I**

## **Learning Objectives**

- LO1 To understand about the pro-rata allotment and Underwriting of Shares
- LO2 To know the provisions of Companies, Act regarding Issue and Redemption of Preference shares and debentures
- LO3 To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
- LO4 To examine the various methods of valuation of Goodwill and shares
- LO5 To identify the Significance of International financial reporting standard (IFRS)

## **Unit I**

### **Issue of Shares**

Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment - Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

## **Unit II**

**Issue & Redemption of Preference Shares & Debentures** Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.

Debentures: Issue and Redemption – Meaning – Methods – In- One lot–in Instalment – Purchase in the Open Market includes Ex-interest and Cum-interest - Sinking Fund Investment Method.

## **Unit III**

### **Final Accounts**

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration

## **Unit IV**

### **Valuation of Goodwill & Shares**

Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method.

Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

## **Unit V**

### **Indian Accounting Standards**

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance –





Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)

### **Textbooks**

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxman, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts VolII, S. Chand, New Delhi.
5. M.C. Shukla, Advanced accounting Vol I, S. Chand, New Delhi.

### **Reference Books**

1. T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2. D.S. Rawat & Nozer Shroff, Students Guide to Accounting Standards, Taxmann, New Delhi
3. Prof. Mukesh bramh butt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4. Anil Kumar, Rajesh Kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5. Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

### **Web Resources**

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

## **COMPANY LAW**

### **Learning Objectives**

- To know Company Law 1956 and Companies Act 2013
- To have an understanding on the formation of a company
- To understand the requisites of meeting and resolution
- To gain knowledge on the procedure to appoint and remove Directors
- To familiarize with the various modes of winding up



## **Unit I**

### **Introduction to Company law**

Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

## **Unit II**

### **Formation of Company**

Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

## **Unit III**

### **Meeting**

Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution: Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.

## **Unit IV**

### **Management & Administration**

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

## **Unit V**

### **Winding-up of Company**

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

### **Textbooks**

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S. Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi



5. M.C. Kuchal, Business Law, Vikas Publication, Noida

### Reference Books

1. Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3. Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4. S.D. Geet, Business Law Nirali Prakashan Publication, Pune
5. Preethi Agarwal, Business Law, CA foundation study material

NOTE: Latest Edition of Textbooks May be Used

### Web Resources

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

## BUSINESS MATHEMATICS & STATISTICS

### Learning Objectives

- To impart knowledge on the basics of ratio, proportion, indices and proportions
- To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
- To familiarise with the measures of central tendency
- To conceptualize with correlation co-efficient
- To gain knowledge on time series analysis

### Unit I

#### Ratio

Ratio - Indices – types - positive indices – law of indices – negative indices – zero and utility indices – fractional indices. Logarithms – definition – property of logarithms – law of logarithms – common logarithm.

### Unit II

#### Interest and Annuity

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.

### Unit III

#### Business Statistics Measures of Central Tendency

Arithmetic Mean, Geometric Mean - Harmonic Mean - Median - Quartile – Decile – Percentiles - Mode. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient of variance.



**Unit IV****Correlation and Regression**

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

**Unit V****Time Series Analysis and Index Numbers**

Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

**Textbooks**

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

**Reference Books**

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

NOTE: Latest Edition of Textbooks May be Used

**Web Resources**

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>



# CLEARING AND FORWARDING IN EXPORT AND IMPORT

## Learning Objectives:

- To educate the students how the clearing and forwarding agents acted in Ports
- To gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents
- To acquire knowledge in import documentation
- To know how the freights are charged by the shipping and forwarding agents
- To understand the Risk in Export and Import

## Unit I: Clearing and Forwarding

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory framework-Documents required for clearing and forwarding

## Unit II: Export Procedure Documentation

Documents required for export- Commercial Invoice-Packing list-Certificate of Origin – GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

## Unit III: Import Procedure Documentation

Import Documentation – Import license under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import

## Unit IV: Freight Forwarding and Transportation

Freight Forwarding services in import and export – Mode of Transport- Air, Sea- Freight rates- INCO terms – Packaging, labeling and cargo handling requirements

## Unit V: Risk Management

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

## Text Books:

1. Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
2. Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.



3. Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

### **Supplementary Readings:**

1. Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi
2. Paras Ram , 2022, Nilkhil Garg Export : What, Where and How? Anupam Publishers, New Delhi
3. Hand Book of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No:1 and 2
4. Mahajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai
5. Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai

## **GOODS AND SERVICES TAX**

### **Learning Objectives:**

- LO1: To enable the students to understand the basic concept of indirect tax
- LO2: To provide the students to know the structure of GST
- LO3: To educate the students with registration process of GST
- LO4: To educate the students for Input Tax Credit
- LO5: To understand the filing of returns and payment procedure of GST and Refund process and assessment.

### **Unit I: Introduction to Goods and Services Tax**

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

### **Unit II: Structure of GST**

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

### **Unit III: GST Registration Process**

Registration process in GST – Types – Compulsory Registration - Cancellation

### **Unit IV: Input Tax Credit**

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

### **Unit V: Returns, Payments, Refund Process and Assessment**

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST Assessment Methods – Refund under GST – Refund under Special Occasions – Authorities of GST



**Text Books:**

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

**Supplementary Readings:**

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

**Web Reference:**

1. <https://taxguru.in/goods-and-service-tax/download-free-book-goods-service-tax-gst-india.html>
2. <https://cleartax.in/s/gst-book-online-pdf>

## ENVIRONMENTAL STUDIES

**Course Objectives:**

The main objectives of this course are:

- Enable the students to be aware of our natural resources, ecosystems and their linkages to society, livelihood, environment and conservation.

**Unit I****Multidisciplinary Nature of Environmental Studies and Natural Resources:**

Concept of Renewable and non-renewable resource, Natural resources and associated problems: Forest resources: Deforestation, Timber extraction, mining, dams and their effects. Water resources: Over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Land resources: Land degradation, man induced landslides, soil erosion and desertification.

**UNIT II**

**Ecosystem:** Concept of an Ecosystem, Structure and Functions of Ecosystem, Energy flow in the Ecosystem; Ecological Succession, Food Chains, Food webs and Ecological Pyramids, Characteristic Features of the following Ecosystem: Forest Ecosystem, Grassland Ecosystem and Desert Ecosystem, Aquatic Ecosystem (Ponds,



Streams, Lakes, Rivers and Ocean Estuaries)

### UNIT III

**Biodiversity and its Conservation:** Definition, levels and values of biodiversity; Threats to biodiversity- habitat loss, poaching of wildlife, man-wildlife conflicts, IUCN categories of threat; Terrestrial and marine hotspots of biodiversity in India; Conservation of Biodiversity - In-situ and Ex-situ conservation; Conservation schemes :Gir lion sanctuary project, Project tiger, Project elephant, Conservation of sea turtles in India. Ecotourism

### UNIT IV

**Environment Pollution:** Types, causes, effects, and control - Air, Water, Soil and Noise pollution. Nuclear hazards and human health risks. Solid waste management: Control measure of urban and industrial waste. Climate change global warming, ozone layer depletion, acid rain, and impacts on human communities and agriculture

### UNIT V

**Social Issues and the Environment:** Sustainable Development, Water Conservation, Resettlement and rehabilitation of people. Disaster Management: Floods, earthquake, cyclone and landslides. Consumerism and waste products; Environment Protection Act; Air and water (Prevention and control of Pollution) Act; Wild life protection Act; Forest conservation Act; Environmental movements (Chipko, Silent valley, Bishnois of Rajasthan). Environmental ethics. Environmental communication and public awareness.

### Reading list

1. Erach Bharucha, 2021, Textbook of Environmental Studies for Undergraduate Courses, Third Edition, Orient blackswan Pvt. Ltd., Hyderabad.
2. V.K. Ahluwalia, Environmental Studies (Second Edition), Ane books India, T-Nagar, Chennai.
3. Y.K. Singh, 2006, Environmental science, New Age International (P) Ltd., Publishers, New Delhi.
4. S. P. Misra, 2023, Essential Environmental Studies, 4th Edn, Ane Books Pvt. Ltd., New Delhi.
5. G.S. Vijayalakshmi, A.G.Murugesan and N.Sukumaran, 2006, Basics of Environmental Science, Manonmaniam Sundaranar University Publications, Tirunelveli.

### Recommended texts

1. N.Arumugam and V. Kumaresan, 2014, Environmental studies, 4th edition, Saras Publication, Nagercoil, TamilNadu.
2. M.Basu, and S. Xavier, 2016, Fundamentals of Environmental Studies, Cambridge University Press.
3. A.K. Mitra and R. Chakraborty, 2016, Introduction to Environmental Studies, Book Syndicate.
4. J.S. Singh, S.P.Singh, and S.R. Gupta, 2014, Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.

