



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 LEGISLATION	EECO31	4
IV	SEC 4	COMPUTERISED ACCOUNTING SYSTEM	ESCO31	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. டேனிஸ்காரர்கள்
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 kuttium – 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 Shabdavali – 20 words

Unit II

Samajik Patra Lekhan

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

Unit III

Vyavasayik Patra Lekhan

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

Unit IV

- Samanya Parichay
- Sarkari Patra
- Ardh-Sarkari Patra
- Gyapan, Paripatra
- Anusmarak
- Paribhashik Shabdavali – 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
3. Anxiety Monster-RhonaMcFerran 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 LEGISLATION

Learning Objectives

- To impart knowledge on the Factories Act, 1948
- To provide insights on the Foreign Exchange Management Act, 1999
- To inculcate knowledge about the Prevention of Money Laundering Act, 2002
- To enable the students to learn about the Competition Act 2002
- To familiarize the students about the existence of Intellectual Property Rights

Unit I

Factories Act 1948

Definition - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.

Unit II

Foreign Exchange Management Act, 1999

Introduction - Board Structure of FEMA – Definition - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.

Unit III

Prevention of Money Laundering Act, 2002

Definition – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.



Unit IV**Competition Act, 2002**

Definition - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.

Unit V**Intellectual Property Rights**

Intellectual Property Rights (IPR) – Introduction - Kindsof Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade secret - IPR in India: Genesis and development.

Textbooks

1. Akhileshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2. R.S.N. Pillai & Bagavathi, Legal aspects of business, S. Chand, New Delhi
3. Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4. P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi

Reference Books

1. Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2. Shawn Kopel, Guide to business law, Oxford University Press, England
3. M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4. C.L. Bansal. Business law, Taxmann, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2. https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3. <https://stfrancislaw.com/blog/intellectual-property-rights/>

COMPUTERISED ACCOUNTING SYSTEM

Learning Objectives:

- To educate the students to prepare spread sheets and its business applications.
- To enlighten the students on the fundamentals of Tally.
- To impart knowledge on preparing reports

Unit I: Spreadsheet and its Business Applications

Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple



spreadsheets, Organizing Charts and graphs. Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Unit II: Preparation for Presentations

Basics of presentations: Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

Unit III: Introduction to Accounting Package Tally

Financial accounting Packages- An Introduction – Introduction to Tally – Book keeping and Accounting – Starting Tally converses the Gateway & Menu – Creation of a Company – Account Groups and Ledger Creation – Setting of Company – Features and Configuration.

Unit IV: Ledger Creation and Vouchers

Creation of ledger - stock categories, group, items. Vouchers - Concepts and Types of Vouchers – Voucher Advance Features – Bill by Bill details - Illustration to get on-screen results of various books of accounts

Unit V: Reports

Generation of Reports - Preparation of Final Accounts - Configuring for Printing – diverse reports- Maintenance talks about backup – security passwords.

List of Practical:

1. Construct a graphical representation of frequency distribution table for ten employees Score by using Count if and Frequency Function in Spreadsheet.
2. Prepare a data set with Correlation and regression function in spreadsheet.
3. Prepare a poster presentation by inserting Tables, Images, texts and Symbols.
4. Create a Business Plan Presentation with the help of Slides, Fonts, Drawing, editing; Media; Design; Transition; Animation and Slideshow features.
5. Creating a new Company in Tally and creating groups and Ledger accounts.
6. Prepare Stock categories, Groups and Stock items in Tally.
7. Create Accounting Vouchers for the trading business transactions in Tally.
8. Creation of Trial Balance in Tally
9. Create an invoice (Purchase/Sales) in Tally.
10. Prepare Final Accounts with adjustment in Tally.

Note: 100% Practical for External

*Marks: Internal 50 & External 50

Internal: 50 Marks

External: 50 Marks (Practical only)



- a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

- i) Record Note 10 marks
- ii) Program / Procedure writing $10 * 2 = 20$ marks
- iii) Debugging $5 * 2 = 10$ marks
- iv) Result $5 * 2 = 10$ marks

Total 50 marks

- b) Practical examination should be conducted by both internal and external examiners.

Text Books:

1. Rizwan Ahamed P. 2018, Tally ERP 9 Margham Publications, Chennai
2. Palanivel S. 2018 Tally accounting software, Margham Publications, Chennai
3. Michael Jardon, 2018 Computer Accounting, Osborne Books Ltd, New Delhi

Supplementary Readings:

1. Dewey D. 2018 Computerised Accounting, Tata Mc Graw Hill, New Delhi
2. Robert Hurt 2016 Accounting Information System Mc Graw Hill, New Delhi
3. Carol Yacht 2016 Computer Accounting Essentials, Susan V. Crosson, New Delhi
4. O'Leary T.J and O'Leary 2011 Computing essentials in Computer McGraw Hill, New Delhi
5. Ama G.A.N 2003 Fundamentals of Public sector Accounting and Finance, Amazons Publications, Nigeria

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-servicestax-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.

