

PCM01

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641 029**

MASTER OF COMMERCE - M.COM

CURRICULUM & SCHEME OF EXAMINATION UNDER CBCS

(Applicable to Students admitted from the Academic Year 2018-2019 onwards)

Semester	Subject Code	Title of the Paper	Instruction Hours / Cycle	Exam. Marks			Duration of Exam.(hrs)	Credits
				CIA	ESE	Total		
I	18PCM101	C.P.1 Financial Management	6	25	75	100	3	5
	18PCM102	C.P.2 Global Business Environment	6	25	75	100	3	5
	18PCM103	C.P.3. Human Resource Management	6	25	75	100	3	5
	18PCM104	C.P.4. Organizational Behaviour	6	25	75	100	3	5
	18PCM1N1	Non-Major Elective I	6	25	75	100	3	5
Total (i)			30	125	375	500	-	25
II	18PCM205	C.P.5. Advanced Corporate Accounting	6	25	75	100	3	5
	18PCM206	C.P.6.Security Analysis and Portfolio Management	6	25	75	100	3	5
	18PCM207	C.P.7 Management of Small Enterprises	6	25	75	100	3	5
	18PCM208	C.P.8. Industrial Relations and Labour Law	6	25	75	100	3	5
	18PCM2N2	Non-Major Elective-II	6	25	75	100	3	5
Total (ii)			30	125	375	500	-	25
III	18PCM309	C.P.9 Applied Cost Accounting	5	25	75	100	3	4
	18PCM310	C.P.10 Income Tax Law and Practice	5	25	75	100	3	4
	18PCM311	C.P.11 International Trade	5	25	75	100	3	4
	18PCM312	C.P.12 Business Research Methods	5	25	75	100	3	4
	C.Pr.1 Computer Application and Practicals		4	--	--	--	--	--
	18PCM3E1	Major Elective I	6	25	75	100	3	5
Total (iii)			30	125	375	500	-	21
IV	18PCM413	C.P.13 Management Accounting	4	25	75	100	3	3
	18PCM414	C.P.14 Customs Duty and Goods and Services Tax	4	25	75	100	3	3
	18PCM415	C.P.15 Marketing Research	3	25	75	100	3	2
	18PCM4CL	C.Pr.1Computer Application and Practicals	5	40	60	100	3	2
	18PCM4E2	Major Elective-II	6	25	75	100	3	5
	18PCM4Z1	Project Work and Viva - Voce	8	40	160*	200	3	4
	Total (iv)		30	80	520	700	-	19
	Total (i+ii+iii+iv)		-	555	1645	2200	-	90

* Project Report 120 Marks, Viva Voce 40 Marks

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[18PCM414]

Programme Code : 10		Commerce		
Course Code : 18PCM414		C.P.14 Customs Duty and Goods and Services Tax		
Batch 2018 -19	Semester IV	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To learn the procedures and practices of Indirect tax
2. To know the fundamental ideologies on GST
3. To learn the formalities of levy and collection of GST

Course Outcomes (COs)

K1	CO1	Remember the concept, features and basics of indirect tax
K2	CO2	Understand the GST framework
K3	CO3	Apply various provisions of GST Act
K4	CO4	Analyze the structure of GST and the process of levy, collection and filing of returns.

Syllabus

Unit - I

12 Hours

Taxation: Objectives – Canons – Tax System in India. Direct Taxes and Indirect Taxes: **Features of Direct and Indirect Taxes*** – Types – Tax Evasion and Tax Avoidance.

Unit - II

12 Hours

The Customs Duty – Levy and Collection of Customs Duty – Organization of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – Offences & Penalties – Exemption from Duty- Customs Duty Drawbacks – Duties free zones.

Unit – III

12 Hours

GST Framework: Benefits – limitations. State GST Framework – Indian model of GST: Features – GST Rates in India – Registration, Returns and Payments.

Unit – IV

12 Hours

Levy and Collection of GST: Central GST (CGST), Integrated GST (IGST), State GST (SGST). Taxable Person – Tax Invoice – Obligation on registered taxable person – Contents of Invoice – Debit and Credit notes.

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Unit – V

12 Hours

GST Returns – Nature – Outward Supply – Format of Returns – Inward Supply – **Time limit for filing of returns** – Input Service Distributor (ISD) – First Return – Annual Return – Final Return – Refund of Interest and Taxes.

100% theory.

***Self Study and questions for examinations may be taken from self study portions also**

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

- 1) S.S. Gupta, 2017, GST – Laws and Practice, Taxmanns Publications, New Delhi, 20th Edition
- 2) Monish Bhalla, 2015, Commercial GST – The Game Changer, Commercial Law Publishers (India) Pvt. Ltd, New Delhi, 1st Edition

Reference Books:

- 1) V.Balachandran, 2014, Indirect Taxation, Sultan Chand & Sons, New Delhi, 16th Edition
- 2) Dr. R. Parameswaran & CA.P. Viswanathan, 20018, Indirect taxes - GST and Customs Law, Kavin Publications, 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	H	S
CO 2	S	H	H	S	S
CO 3	S	S	H	S	S
CO 4	H	S	S	S	S

S-Strong

H-High

M-Medium

L-Low