The Career Related First Degree Programme in Commerce & Tax Procedure and Practice is designed with the objective of equipping the students to cope with the emerging trends and challenges in the industrial and business world.

Eligibility for admission

Eligibility for admissions and reservation of seats for the Career Related First Degree Programme in Commerce & Tax Procedure and Practice shall be according to the rules framed by the University from time to time. No student shall be eligible for admission to the Career-related First Degree Programme in Commerce & Tax Procedure and Practice unless he/she has successfully completed the examination conducted by a Board/ University at the +2 level of schooling or its equivalent.

Registration

Each student shall register for the courses in the prescribed registration form in consultation with the Faculty Advisor within two weeks from the commencement of each semester.

Duration

The normal duration of the Career Related First Degree Programme in Commerce & Tax Procedure and Practice shall be three years consisting of six semesters. The duration of each semester shall be five months inclusive of the days of examinations. There shall be at least 90 working days in a semester and a minimum 450 hours of instruction in a semester. Odd Semester (June- October) commences in June and Even Semester (Nov- March) commences in November every year.

Programme Structure

The Career Related First Degree Programme in Commerce & Tax Procedure and Practice shall include:
1. Language courses
2. Foundation courses
3. Core courses
4. Vocational Courses
5. Complementary courses
6. Open Courses
7. Project

**Language** courses include 4 common courses in English and 2 courses in an additional language chosen by the student. The student shall choose any one of the following additional languages offered in the college: Malayalam, Hindi, Tamil, French, German, Russian, and Arabic. **Foundation** courses include 2 courses which are compulsory basic courses. Foundation course I aims at providing an awareness on the methodology of business education and foundation II aims at providing basic education on general informatics and cyber laws. **Core** courses include 12 compulsory courses in the major subject, **Vocational** courses include 10 courses in Vocational subject and **Complementary** courses include 4 courses in the allied subjects. There shall be two **open** courses. The students attached to the Department of Commerce can opt one course from their Department and another from any one of the other Departments in the college. The open course (1) in the 5th semester is a non-major elective open to all students except to the students from the Department of Commerce and the open course (2) in the 6th semester is an elective course in the major subject offered to the students of the Department of Commerce.

**Project Work:**

Every student is required to undertake a project **either individually or in a group of not more than 5 under the supervision of a teacher** and a report of the same have to be submitted at least 15 days before the commencement of 6th end semester examination. The project work may commence in the 5th semester. The topics shall either be allotted by the supervising teacher or be selected by the students in consultation with the supervising teacher.

The project work shall have the following stages:

a. Project proposal presentation and preliminary study- **5th semester**

b. Field work and data analysis – **6th Semester**

c. Report writing, presentation and Final report Submission– **6th Semester**
The Report shall be printed and spiral bound with not less than 50 A4 size pages. The layout of the report is

- **Font**: Times New Roman; **Size**: 12; **Line Space**: 1.5
- **Margin**: Left – 1.25, Right – 1, Top – 1, Bottom – 1 (all in inches)

**Structure of the Report**

1. **Title Pages**
2. **Certificate of Supervising Teacher** with signature and counter signed by Head of the Department
3. **Contents**
4. **List of Tables and Charts**
5. **Chapter I** – Introduction, Review of Literature, Statement of the Problem, Need and Significance of the study, Objectives, Methodology and Chapterisation scheme (5-8 pages)
6. **Chapter II** - Theoretical Background and Secondary data (10-15 pages)
7. **Chapter III** – Data analysis and Interpretation
8. **Chapter IV** – Summary of Findings, Suggestions and Conclusion
9. **Appendix** – Questionnaire, Specimen copy of forms, other exhibits etc.

The student secures the credits assigned to a course on successful completion of the course. The student shall be required to earn a minimum of 120 credits including credits for language courses, foundation courses, core courses, vocational courses, complementary courses (as the case may be), project and open/ elective courses within a minimum period of six semesters for the award of the Degree excluding credits required for social service/ extension activities. The minimum credits required for different courses are given below:

<table>
<thead>
<tr>
<th>Courses</th>
<th>Credits</th>
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<tbody>
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<td>Core courses including project</td>
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<td>Open/ elective courses</td>
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**120**

Social Service/ Extension activities 1
The course structure for the Career-related First Degree Programme in Commerce & Tax Procedure and Practice is given below:

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<th>Sem No.</th>
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SEMESTER VI

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Total Percentage: 100%
# CAREER RELATED FIRST DEGREE PROGRAMME IN COMMERCE & TAX PROCEDURE AND PRACTICE

## PROGRAMME STRUCTURE

### SEMESTER – I

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<tr>
<th>Courses</th>
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<th>Course Title</th>
<th>Instructional Hours Per Week</th>
<th>End Semester Exam Hours</th>
<th>Credit</th>
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### SEMESTER VI

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<td>Open Course II</td>
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<td>Vocational Course IX</td>
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<td>Income Tax Planning and Management</td>
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<td>CX 1672</td>
<td>Goods and Services Act</td>
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<td>CX 1644</td>
<td>Project</td>
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**Total** 25  

**Grand Total (SI+SII+SIII+SIV+SV+SVI)** 120
<table>
<thead>
<tr>
<th>Semester</th>
<th>Course Code</th>
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<tr>
<td>V</td>
<td>CX1551.1</td>
<td>Fundamental of Financial Accounting</td>
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<td>CX1551.2</td>
<td>Principles of Management</td>
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<td>CX1551.3</td>
<td>Capital Market Operations</td>
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<td>VI</td>
<td>CX1651.1</td>
<td>Practical Accounting</td>
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<td>CX1651.2</td>
<td>Management of Foreign Trade</td>
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<td>CX1651.3</td>
<td>Strategic Management</td>
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Notes:
1. The open course offered in the fifth semester is an elective course for students from the Disciplines other than Commerce. He/ She can choose any one among the courses offered in that group as part of his/ her course of study.
2. The open course offered in the sixth semester is an elective course for students from the Department of Commerce and each student has to choose any one among the courses offered in that group as part of his/ her course of study.

All courses included under Foundation Courses, Core Courses, Vocational Course, Complementary Courses, Open and Elective Courses shall be handled by teachers in Commerce.

V. Practical Sessions

Practical sessions are included for all Core and Elective Courses of B. Com Programme. This shall be on a module basis and needs to be included for at least one module where learning through experiencing has maximum relevance. Evaluation will be done internally.

Objectives

1. To impart knowledge and skills on the applications of the concepts learnt in a given context.
2. To learn by experiencing and observing
3. To document and reflect upon learnings
4. To develop exhibits of case studies undertaken, analysis made, exercises done and fact-finding missions.

Process

1. Identify concepts in the module
2. Identify real life cases/situations/illustrations where they find application
3. Ascertain steps to link 1 to 2
   - Collection of instruments/Vouchers/Documents/Annual reports/Products/Advertisements/Pictures/Charts.
   - Identify Parties involved with their functions and processes.
   - Record learning with supportive collections in a Commerce Lab Record
4. Presentations of Findings
   The findings will be recorded in the Commerce Lab Record (CLR) along with the learning as the final outcomes. Based on this further assessment may be made in the form of supportive assignments, seminars, group discussions, quizzes etc. This would hammer the learning and strengthen the presentation skills of the learner.

VI. **Industrial Visit - cum Study Tour**

   Study tour to be mandatory for the B.Com Programme. It should cover an organization where functional applications of concepts/theories covered in the Programme are being practiced. The visit should be pre-planned with an objective to learn identified applications like:-

   - Accounting processes (Computerized, Digitalized operations)
   - Capital Market Operations
   - Auditing Practices
   - Integrated Financial Services
   - Payroll Management
   - Production/Marketing/Distribution/Logistic Management

   The total time to be devoted in the organization is one day out of five days set aside for the tour. The outcome of the visit to be documented in a report with the following forma

   **Student Tour Dairy**

   1. Name of the College
   2. Name of the Student
   3. B.Com Programme …….Semester
   4. Name of the Organisation
   5. Date of Visit
   6. Learning Objectives
      - To Observe applications of
         ………………………
         …………………..
         …………………..
      - To Understand processes
7. Interactions held

8. Outcome in the form of learnings

9. Observations (along with pictures, citations, illustrations)

Counter Signed by HoD
Social Service/Extension activities

Students are to participate in Extension/NSS/NCC or other specified social service, sports, literary and cultural activities during 3rd/4th semester. These activities have to be carried out outside the instructional hours and will fetch the required one credit extra over and above the minimum prescribed 120 credits.

Audit courses (zero credit)

The students are free to do additional courses (skill based, vocational courses) prescribed by the University outside the 25 hour weekly instructional period. These courses may be taken as zero credit courses.

Attendance

The minimum number of hours of lectures, seminars or practical’s which a student shall be required to attend for eligibility to appear at the end semester examination shall not be less than 75 per cent of the total number of lectures, seminars or practical sessions.

Evaluation

There shall be Continuous Evaluation (CE) and End Semester Evaluation(ESE) for each course. CE is based on specific components viz., attendance, tests, assignments and seminars. The CE shall be for 20 marks and ESE shall be for 80 marks. The marks of each component of CE shall be: Attendance – 5, assignment / seminar – 5 and test paper -10. The teacher shall define the expected quality of an assignment in terms of structure, content, presentation etc. and inform the same to the students. Due weight may be given for punctuality in submission. Seminar shall be graded in terms of structure, content, presentation, interaction etc.

The allotment of marks for attendance shall be as follows:

Attendance less than 51% - 0 mark
Assignments/ Seminars

Each student shall be required to do one assignment or one seminar for each course. The seminars shall be organized by the teacher / teachers in charge of CE and the same shall be assessed by a group of teachers including the teacher / teachers in charge of that course.

Tests

For each course there shall be at least one class test during a semester. Valued answer scripts shall be made available to the students for perusal within 10 days from the date of the test.

End Semester Evaluation (ESE)

End Semester Examination of all the courses in all semesters shall be conducted by the University. The duration of examination of all courses shall be 3 hours.

Evaluation of Project

The report of the project shall be submitted to the Department in duplicate before the completion of the sixth semester. There shall be no CE for project work. A Board of two examiners appointed by the University shall evaluate the report of the project work. The viva – voce based on the project report shall be conducted individually. The maximum marks for evaluation of the project shall be 100, distributed among the following components of project evaluation.

(i) Statement of the problem and significance of the study - 10
(ii) Objectives of the study - 5
(iii) Review of literature - 5
(iv) Methodology - 15
(v) Analysis and interpretation - 15
(vi) Presentation of the report - 10
(vii) Findings and suggestions - 10
(Viii) Bibliography - 5
(ix) Viva-voce - 25

Promotion to Higher Semesters

Students who complete the semester by securing the minimum required attendance and by registering for the End Semester Examination of each semester conducted by the University alone shall be promoted to the next higher semester.
SEMESTER–I

Foundation Course I: CX1121– METHODOLOGY AND PERSPECTIVES OF BUSINESS EDUCATION

No of instructional hours per week: 4
No of credits: 2

**Aim of the course:** To provide the methodology for pursuing the teaching learning process with a perspective of higher learning in business education.

**Course Objectives:**

1. To create a basic awareness about the business environment and the role of business in economic development.
2. To provide a holistic, comprehensive and integrated perspective to business education
3. To give a fundamental understanding about ethical practices in business.

**Module I:** - Meaning of business information- learning business information - methods and techniques of collecting and learning business information- business linkages between business and different economic systems- meaning of economic systems - their functioning - different economic systems and their features - capitalism, socialism, communism and mixed economy. Different forms of business organizations - individual and organized, family and corporate, business for profit and business not for profit. Business entities - Individual, partnerships, co-operatives, trusts, undivided families, joint stock companies, Joint ventures –MNCs. (Basic concepts only) (15 Hours)

**Module II:** - Economic sectors of the Economy: An Overview – primary sector, secondary sector, tertiary sector - business examples in different sectors. Emerging areas in Service sector- Tourism, IT, Healthcare, KPO, BPO, Event Management etc. (A brief study only) (10 Hours)

Module IV: - Trained manpower for quality enhancement- role of trained manpower for quality at individual level, family level, organizational level and national level - Human Capital Management - concept, importance and benefits. Quality of life and Quality of Work Life - Quality circle. Management problems in small, medium and large organizations. Use of technology in business (a brief study only).

Business ethics - concept, need and importance.

Social ethics, social responsibility and social service – role of NCC and NSS in promoting social values among students. (a brief study only) (15 Hours)

Module V: - Individual and team presentations by observation, reading techniques - listening to lectures, note taking- seminars and workshops - conferences and symposiums, field studies, case studies and project reports ( a brief study only) (12 Hours)

Note:

1. A field study on how far privatisation and globalisation enhance the quality of manpower.

2. Students are to be organised into groups of five and should be required to present papers on topics relating to the role of business in economic development and ethical practices in business. The assignments are to be based on the presentations made in the specified areas.

Books recommended:-


5. N.M.Khandelwal : Indian Ethos and Values for Managers


Core Course I: CX 1141-ENVIRONMENTALSTUDIES

No. of instructional hours per week: 4  No. of Credits: 3

Aim of the course: To develop knowledge and understanding of the environment and enable the students to contribute towards maintaining and improving the quality of the environment.

Course objectives:

1. To enable the students to acquire basic ideas about environment and emerging issues about environmental problems.

2. To give awareness about the need and importance of environmental protection

Module I: Environmental studies—meaning—scope—importance

Module II: Ecology and Ecosystems, Biodiversity and its Conservation and Natural resources—meaning of ecology—structure and function of an ecosystem—producers—consumers—decomposers—energy flow in the ecosystem—ecological succession—food chain—food webs and ecological pyramids. Ecosystem—concept—types of ecosystems—structure and functions of forest ecosystem, grassland ecosystem—desert ecosystem, aquatic ecosystem. Biodiversity and its conservation—introduction—definition—genetic, species and ecosystem diversity—value of
biodiversity–biodiversity at global, national and local levels–India as a mega-diversity nation–hot-spots of diversity–threats to diversity–conservation of diversity in situ, ex-situ. Natural resources– features–air resources, forest resources, water resources, mineral resources, food resources–energy resources, land resources–over exploitation of natural resources–consequences–conservation of natural resources–role of an individual in conservation of natural resources (25hrs)


*Note ::* All students must visit a local area to document environmental issues and prepare a brief report on the same identifying issues involved and suggesting remedies.

**Books recommended**


**Vocational Course - I: CX 1171 - PRINCIPLES OF TAXATION**
No. of instructional hours per week: 4

Aim of the course: To expose the students to the basic principles of taxation in India.

Course objectives:

1. To provide a conceptual understanding on sources of public revenue and Indian tax system.
2. To provide a basic knowledge on the role of tax laws in constitution and different classification of taxes.

Module I

Public Revenue - Meaning – Sources of public revenue – Tax revenue and Non Tax revenue
Different Terms used – Tax, Price, Fees, Fine, Penalty, Gift, Grants.

(10 Hrs)

Module II


(12 hrs)

Module III

Principles of Taxes -Objectives of Taxation –Principles related to taxation system-Characteristics of good tax system -Effects of Taxation on Production, Distribution and Employment - Taxable capacity – Absolute and Relative Capacity- Factors determining Taxable Capacity.

(15 hrs)

Module IV

Taxation under Constitution - Union list (List I) relevant to taxation – Entry No. 82 to Entry No. 97 - State list (List II) relevant to taxation – Entry No.46 to Entry No. 54 - Concurrent list (List III)- Provisions Related to Distribution of Revenue - Article 268 to 272- Constitutional Validity of Tax Laws.

(20 hrs)

Module V

Books Recommended:

3. Dr. Sanjeev Kumar “Indirect Taxes “, Bharat Law House Pvt. Ltd, New Delhi

Complementary Course I: CX1131–MANAGERIALECONOMICS

No. of instructional hours per week: 4  No. of Credits: 4

Aim of the course: To Acquaint the students with the application of economics in the context of managerial decision making.

Course objectives:

1. To familiarize the students with the economic principles and theories under lying various business decisions.

2. To equip the students to apply the economic theories in different business situations.


Notes: (a) Conceive a new product idea, fix a suitable price and justify it. The students may develop the various aspects regarding product features, product content, pricing and promotional strategies. (for module IV) (b) Study the growth stage of a company – its origin – vision and mission statement – objectives – market access – expansion and diversification. (for module V)

Books Recommended:
1. Maheswari. K. Land Varshney: Managerial Economics
2. Samuel, Mote and Paul: Managerial Economics
3. Gupta G.S: Managerial Economics
4. Dwivedi N.D: Managerial Economics

SEMESTER-II
Foundation Course II: CX1221-INFORMATICS AND CYBER LAWS
No. of instructional hours per week: 4  No. of credits: 3

Aim of the course: To update and expand informatics skills and attitudes relevant to the emerging knowledge society and to equip the students to effectively utilize the digital knowledge resources for business studies.

Course objectives:
1. To review the basic concepts and fundamental knowledge in the field of informatics.
2. To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.
3. To create an awareness about the cyber world and cyber regulations.

Module I: Overview of Informatics- meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics (12hrs)

Module II: Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet access methods – Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, open access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET. (15hrs)

Module III: Social Informatics- IT & Society – issues and concerns – digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues (18hrs)


**Books Recommended:**

7. IT Act 2000,
8. Rohas Nagpal, IPR & Cyberspace – Indian Perspective.

**Core Course II: CX 1241-FINANCIAL ACCOUNTING**

No. of instructional hours per week: 4  No. of credits: 3

Course Objectives

1. To familiarize the students with different methods of depreciation.
2. To equip the students to prepare the accounts of specialized business enterprises.


**Depreciation Accounting**- Meaning -Fixed and reducing balance methods with adjustments – Annuity method – Depreciation fund method – insurance policy method - Revaluation method- estimated life and estimated resale value as per AS 6 Depreciation. (20 hrs)

**Module 2- Accounts of Hire Purchase and Installment purchase system**- Meaning – difference between Hire Purchase and Installment- Accounting entries in the books of purchaser and vendor- Default in payment- Complete and partial repossession – Installment system – Entries in the books purchaser and seller. (15 hrs)
Module 3- Voyage, Packages and containers accounts –Voyage Accounts Meaning- Advantages- Preparation of voyage accounts- Voyage in progress – Accounting for packages and containers – Accounting treatment – Containers trading account- Containers provision account. (12 hrs)

Module 4- Investment Accounts- Fixed income bearing securities- Variable income bearing securities- Purpose of Investment ledger-Cum Interest- Ex Interest- Difference- Columnar Investment Accounts- Adjustment for Equity shares Investment accounts- Dividend received-Bonus share- Right Shares. (12 Hrs)

Module5- Insurance Claims- Types of risks- preparation of statement to ascertain value of stock on the date of fire – Treatment of salvage – valuation of stocks prior to date of fire — Treatment of Average Clause, Treatment of Abnormal items Claims for loss of stock- Average Clause- Journal entries- calculation of Amount of Claim- Loss of Profits on insurance (13Hrs)

Recommended Structure of questions for ESE:-. Theory 30% Problem 70%

Recommended Practicals:

1. Collection of details of Repossessed Assets which were sold on hire purchase system and making a presentation on their actual accounting treatment.

2. Collection and evaluation of the statements from insurance companies to ascertain the value of stock at the date of fire and to understand the settlement.

Books Recommended

Vocational Course - II: CX 1271: INCOME TAX LAW ANDPRACTICE – I
Aim of the course: To provide knowledge of the various provisions of Income Tax Act 1961.

Course objectives:

1. To give awareness about the scope of Total Income as per the provisions of Income Tax Act 1961.
2. To equip the students with the computation of taxable income under the head Salaries, Income from House Property and Profits and Gains of Business or Profession

Module I

Introduction to Income tax – Basis of Charge - Rates of Tax - Residential Status of Individual, HUF, Firm, Company, AOP/BOI, Local Authority, – Practical problems on determination of residential status and incidence of tax – Scope of total income

(10Hrs)

Module II

Incomes Exempt from Tax - Different categories of Exempted Income – Incomes which are neither included in Total Income nor Income Tax is payable – Incomes which are included in Total Income but no income Tax is payable.

(8Hrs)

Module III

Income from Salaries - Basis of Charge – Different Forms of Salary – Treatment of provident fund - Allowances – Perquisites – treatment of other items included in salary - Profit-in-lieu of Salary

(16Hrs)

Module IV


(12Hrs)

Module V
**Income from House Property** - Basis of Charge – Annual Value – Determination of Annual Value under different situations – Exemptions regarding income from house property – Deductions from annual value – Computation of Income from House Property (8Hrs)

**Books Recommended:**


**Complementary Course II: CX 1231-BUSINESS MATHEMATICS**

No. of instructional hours per week: 4  
No. of Credits: 4

**Aim of the Study:** To enable students to acquire knowledge in applying basic mathematical tools in practical business decisions.

**Objectives:**

1. To familiarise the students with the basic mathematical tools.
2. To impart skills in applying mathematical tools in business practice

**Module 1:** Number sense: fractions and mixed numbers and their operations, percentage, comparing and ordering fractions and decimals, changing from decimals to percentage and decimals to fractions, calculating and converting percentages, fractions and decimals, unit conversions, order of operations in Mathematics, bar diagram and pie diagram, interpreting graphical representations. Permutations and Combinations (an overview). (12 hours)
Module 2: Matrix: - Matrices– Matrix operations (addition, subtraction, constant multiplication and multiplication) - Determinants-Minors and cofactors-ad joint -Inverse of a Matrix, solving linear equation with matrix using Cramer’s Rule and Inverse- Set theory: definition-Null set- Subset-Power set-Equal set-Union, Intersection etc. (15 hours)

Module 3: - Basic Algebra: Linear equation- simultaneous linear equations, extrapolation & interpolation with line graphs. Quadratic equations, quadratic equation by factoring, polynomial problems. Calculus: Concept and rules of differentiation- Partial Differentiation- Integration – Standard equations (Simple Problems only) (18 hours)

Module 4: - Mathematical application in business: -Depreciation- methods of depreciation, partial year depreciation and changes in estimates, accelerated depreciation methods. Payroll cost calculations, Property tax calculations, exchange rates and currency conversion. (12 hours)

Module 5: - Mathematics for Financial Analysis: - Present and Future Value: Calculating the time value of money; Value of an Annuity and Present value of an annuity; pricing cost: markup and break-even pricing; financial ratio-calculation and analysis; dividend and interest calculation on investments. (15 hours)

Reference Books:

**SEMESTER–III**

Core Course III: CX 1341– MANAGEMENT CONCEPTS AND THOUGHT
No: of instructional hours per week: 4
No: of credits: 3

Aim of the course: To provide a comprehensive perspective on management theory and practice

Course objectives:

1) To equip learners with knowledge of management concepts and their application in contemporary organizations

2) To facilitate overall understanding of the different dimensions of the management process.


**MODULE-IV:** Motivation and Communication - **Motivation**-Meaning and Importance, Intrinsic and Extrinsic motivation, Positive and negative motivation; Motivational Theory-Carrot and stick theory, Maslow’s Hierarchy of Human Needs Herzberg’s Two Factor theory, Alderfer’s ERG theory, Vroom’s-Expectancy theory, David McClelland’s Need based Motivational Models-Factors determining motivational policy. **Communication**- Meaning, Need, Process, Types-Verbal, Non-verbal, Visual, Internal, External, Formal, Informal; Barriers to Communication-Physical, psychological, Attitudinal, Semantic, Cross-cultural, Gender; Guidelines for effective communication. (21 hrs)
MODULE-V: New Horizons of Management (Conceptual Framework only) TQM-Meaning-Principles of TQM-Deming’s 14 points, Barriers to TQM, Customer requirements- The Five Fs-Change Management – Concept and Importance, Knowledge Management- Concept and Importance- Concept of Learning Organisation. (9hrs)

Recommended Practicals:

1) Collect Vision/Mission Statements of leading organizations. Examine ways in which elements of these statements are being put into practice.
2) Identify Best Practices of business concerns in your locality with regard to different managerial functions.
3) Study the Reward and Recognition system used by any leading business organization in your local area.
4) Conduct an interview with a successful business leader. Identify the leadership style followed by the leader based on the information collected.
5) Study the Quality Management Practices adopted by any business concern.

Recommended Books:

7. *Principles of Management*- Gupta Meenakshi
Core Course IV: CX 1342- ADVANCED FINANCIAL ACCOUNTING

No. of instructional hours per week: 4 No. of Credits: 3

Aim of the course: To equip the students with the preparation of accounts of various business areas.

Course Objectives

1. To create awareness of accounts related to dissolution of partnership firms.
2. To acquaint students with the system of accounting for different branches and departments.
3. To enable students to prepare accounts of consignments.


Module 3: Joint venture: Meaning- features- difference between joint venture and partnership – joint venture and consignment- Accounting treatment when one of the ventures is appointed to manage the venture- When separate set of books are not maintained for recording joint venture transaction- when separate set of books are kept for the venture–when memorandum method is followed. (15 hrs)

Module 4: Branch Accounts- meaning, features and types of branch accounting- accounting for the branches not keeping full system of accounts- Debtors system, Stock and Debtors system, final accounts – wholesale branch- accounting for branches keeping full system of accounts- adjustment for depreciation of fixed assets, expenses met by Head office for the branch and reconciliation- incorporation of branch Trial Balance in the Head Office books.(20 hrs)

Module 5: Departmental Accounting- meaning - features- advantages- objectives- methods of departmental accounts- allocation and apportionment of departmental expenses- difference between departmental accounts and branch accounts- inter departmental transfers- preparation of departmental trading and profit and loss account. (15 hrs)

**Structure for preparing question paper**: Theory 30% Problem 70%

**Recommended Practicals**

1. Visit some branches and identify their accounting methods.
2. Collect data from one or two partnership firms/ joint ventures on the accounting procedure adopted.

**Books Recommended:**


**Vocational Course III: CX 1371: - INCOME TAX LAW AND PRACTICE – II**
No. of instructional hours per week: 4  No. of credits: 4

Aim of the course: To give awareness about the application of various provisions for the computation of taxable income

Course objectives:

1. To equip the students with the computation of taxable income under the heads capital gain and other sources.
2. To enable the students to familiarize the provisions of clubbing of income, set off of losses and deductions permitted under the Income Tax Act, 1961.

Module I

Profits and Gains of Business or Profession - Basis of Charge – Expenses expressly allowed – Expenses expressly disallowed – Expenses not deductible – Deductions allowed only on actual payment basis – Profits chargeable to tax – Practical problems on computation of Income from Business and Profession – Depreciation – Meaning - Assets eligible for depreciation - depreciation on straight line method – depreciation on WDV method - conditions for claiming depreciation - rate of depreciation on various block of assets - Computation of Income from Business or profession.

(16Hrs)

Module II


(14 Hrs)

Module III

Income from Other Sources - Basis of Charge – General and Special Chargeability – Taxation of dividend, interest and winnings – Deductions allowed - Computation of Income from Other Sources.

(12Hrs)

Module IV

Module V


(15 Hrs)

**Books Recommended:**

Vocational course IV: CX 1372 - RECOVERY AND REFUND OF INCOME TAX

No. of instructional hours per week: 4

No. of credits: 3

Aim of the course: To impart practical knowledge on tax collection procedures.

Course objectives:

1. To equip the students with the concepts and procedure of Income Tax Assessment.
2. To give awareness about the application of technology on Income tax assessment.

Module I


(15Hrs)

Module II

Deduction and Collection of Tax at Source - Types of income/payments subject to TDS and TCS – Scheme of TDS – Deduction of tax from salaries - Deduction of tax from interest on securities - Deduction of tax from dividend - Deduction of tax from interest other than interest on securities - Deduction of tax from winnings from lotteries and crossword puzzles – Collection of tax at source - General rules and tax rates – Computation of tax liability.

(16Hrs)

Module III

Advance Payment of Tax - PAYE - Persons liable to pay Advance Tax – Procedure for Computation of Advance Tax – Due Dates and installment of Advance Tax - Consequences of Non-payment of Advance Tax

(15Hrs)

Module IV

Refund of Tax

Meaning of Refund of Tax – Situation under which refund claim arises - Person entitled to claim Refund – Procedure for Claiming Refund – Interest on Delayed Refund
Module V

Payment of Interest - Interest Payable by Assesses – Interest for Default in Furnishing of Return of Income - Interest for Default in payment of Advance Tax - Interest for Deferment of Advance Tax - Interest for late Payment of Demand of Tax in Consequence of any Order Passed by the AO – Interest Payable to Assessee – Interest on Delayed Refund – Computation of interest payable by assessee/to assessee.

(14Hrs)

Books Recommended:


Complementary Course III: CX 1331 - E-Business

No of instructional Hours per week: 4
No. of credits: 4

Aim of the Course: To expose the students to e- business and its potentialities.

Course Objectives

1. To provide students a clear-cut idea of e-commerce and e-business and their types and models.
2. To acquaint students with some innovative e-business systems.
3. To impart knowledge on the basics of starting online business.


Module 2: E-business Systems (basic concept only) Integration of e-business suits – ERP, e-SCM, CRM, e-procurement, e-payment. (12 hours)
Module 3: e-Business Application -

E-Tourism, online employment and job market, online real estate, online publishing and e-books, online banking and personal finance, e-grocers, e-shopping, online delivery of digital products, entertainment and media. E-learning and online education (14 hours)


Module 5: Launching a successful online Business and EC projects -Requirements, funding options, processes, techniques, and website design (theory only). (10 hours)

Reference books

2. Electronic Business and Electronic Commerce Management, Dave Chaffey, Prentice Hall
5. E-Governance, Pankaj Sharma. APH Publishing Corporation, New Delhi
SEMESTER—IV
Core Course V: CX 1441-BUSINESS REGULATORY FRAMEWORK

No. of instructional hours per week: 4                                                      No. of credits: 3

Aim of the course: To acquaint the students with the legal framework influencing business decisions and operations.

Course objective:
1. To provide a brief idea about the framework of Indian business Laws
2. To enable the students to apply the provisions of business laws in business activities
3. To motivate the students to take up higher studies in business Laws

Module 1: Introduction to law- Meaning of law- definition of law – importance of law- branches of law – sources of law- mercantile law- importance- sources- other business regulations – statutory and professional- objectives (basic study only) (4 hrs)


Recommended Practical

1) Prepare model of a (a) Power of Attorney Contract (b) Indemnity Bond (c) Contract of Guarantee
2) Collect newspaper cuttings relating to Right to Information Act, TRAI and Intellectual Property Rights, with special focus on recent legal judgments.
3) Prepare a Model RTI Application for obtaining information under the Right to Information Act, in any area.

Books Recommended


Core Course VICX1442

Core Course VI: CX 1442 BANKING AND INSURANCE

Number of instructional hours per week: 4
Number of Credits: 3

Aim of the course: To expose the students to the changing scenario of Indian banking and Insurance.

Course objectives:

1. To provide a basic knowledge about the theory and practice of banking
2. To provide a basic understanding of Insurance business .
3. To familiarize the students with the changing scenario of Indian Banking and Insurance.

Module I: Banking:-Banking functions -Liquidity management- credit creation- Banking and non-banking functions- CORE bank solutions- Retail bank product and services-Mergers in banking-Central bank system-Central banks in different countries - Role of RBI- General policies of RBI. (15hrs)

Module II: Banking Practice: Banker – customer – Definition as per Banking Regulation- Relationship between banker and customer – General and special relationship – Negotiable instruments – differences between transferability and negotiability- Asset liability management– opening and operation of accounts by special types of customers – minor, married woman, firms, company. (20 hrs)


Module V: Insurance Claims and regulations-Meaning-Importance-types of claims-Procedure of settlement of Life Insurance claims and Non-Life Insurance claim-Privatization of insurance industry-FDI in insurance – Bancassurance - IRDA regulations (15 hrs)

Recommended Practical

1. Collect application forms for opening Account in banks and make a presentation in class.
2. Study the Internet banking and, Mobile banking procedure and document it.
3. Collect cheques with different types of crossing and examine the differences.

Books Recommended:

6. Radhaswami M. Practical Banking, Sultan Chand & Sons, New Delhi.
8. O P Agarwal, Principles and practice of insurance.
Vocational Course V: CX 1471: - INCOME TAX ASSESSMENT–I

No. of instructional hours per week: 4 No. of credits: 4

Aim of the course: To enable the students to acquire practical skills of Income tax assessment.

Course objectives

1. To impart knowledge on assessment procedure and filing of return of income of various assessee.
2. To provide practical skills on computation of total income and tax liability of individuals, HUF, Firms and AOP/BOI.

Module I


(12 Hrs)

Module II


(20 Hrs)

Module III


(10 Hrs)

Module IV

Assessment of Firms – Meaning of firm – Classification of firms – Assessment when section 184 are complied with – Assessment when section 184 are not complied with – Provisions of Section 40(b) – Book Profit – Change in the constitution of the firm - Computation of Total Income and Tax Liability of Firm and Partners.

(18 Hrs)
Module V

Assessment of AOP/BOI – Meaning of AOP and BOI – Computation of share of a Member of AOP/BOI – Computation of Tax liability where shares of members of AOP/BOI are unknown - – Computation of Tax liability where shares of members of AOP/BOI unknown – Concept of Maximum Marginal Rate.

Books Recommended:


Vocational course VI: CX 1472: INCOME TAX ASSESSMENT–II

No. of instructional hours per week: 4 No. of credits: 4
Aim of the course: To enable the students to acquire practical skills of Income tax assessment.
Course objectives

1. To provide practical skills on computation of total income and tax liability of Companies, Co-operative societies and Charitable and other Trusts.
2. To impart knowledge on assessment procedure and filing of return of income of various assessee.

Module I

Assessment of Companies – Meaning - Types of companies – Closely-held company – Widely-held Company – Domestic company – Foreign Company – Company in which public are Substantially Interested - Residential status of Companies – Provisions of Minimum Alternative Tax – Book Profit - Computation of Total Income and Tax Liability of Company – Tax on Distributed Profits of Domestic companies
Module II


(25 Hrs)

Module III

Assessment of Charitable and Other Trusts – Meaning of Trust – Charitable Purpose – Exemptions – Computation of Total Income and Tax Liability

(12 Hrs)

Module IV

Double Taxation Relief – Meaning of double taxation relief, double taxation avoidance and unilateral relief – Computation of double taxation relief

(12 Hrs)

Module V


(15 Hrs)

Books Recommended:

Complementary Course IV: CX 1431 - BUSINESS STATISTICS

No. of instructional hours per week: 4  
No. of credits: 4

Aim of the course: To develop the skill for applying appropriate statistical tools and techniques in different business situations.

Course Objectives:

1. To enable the students to gain understanding of statistical techniques those are applicable to business.
2. To enable the students to apply statistical techniques in business.


Module II — Correlation: - Meaning and definition - correlation and causation – types of correlation – methods of measuring correlation for ungrouped data - Karl Pearson’s co-efficient of correlation and its interpretation, Probable error - , Coefficient of determination - Spearman’s rank correlation - coefficient of Concurrent deviation - application of different measures of correlation in business. (15hrs)

Module III — Regression analysis: - Meaning and definition - Types of Regression - Regression lines - determination of simple linear regression - Regression equations and their application in business. Properties of correlation and regression co-efficient – Comparison of regression and correlation. (15hrs)

Module IV — Index numbers: - Meaning and importance - Problems in construction of index numbers - Methods of constructing of index numbers - Simple aggregative, Average of Price relatives, Laspeyer’s, Paasche’s, Dorbish- Bowley’s, Marshall-Edge worth’s and Fisher’s ideal index


**Books Recommended:**


**SEMESTER-V**

**Core Course VII: CX 1541-ENTREPRENEURSHIP DEVELOPMENT**

- No of instructional hours per week: 4
- No. of credits: 3

**Aim of the Course:** To equip the students to have a practical insight for becoming an entrepreneur

**Course Objectives:**

1. To familiarize the students with the latest programmes of Government in promoting small and medium industries.
2. To impart knowledge regarding starting of new ventures.

**Module I:** ENTREPRENEURIAL COMPETENCIES: - Entrepreneurship - concept- Entrepreneurship as a career- Entrepreneurial Personality- characteristics of a successful
entrepreneur- qualities and skills of successful entrepreneur-classification of entrepreneur-Entrepreneurial Functions-factors affecting entrepreneurial growth- women entrepreneurs- problems. (12 Hrs)


**Module III:** BUSINESS PLAN AND FEASIBILITY STUDY: - Sources of Project Idea-Feasibility Study-Criteria for Selection of Project-techniques for Project appraisal-preparation of Feasibility Report- Profile Preparation -matching Entrepreneur with the Project-Feasibility Report Preparation and Evaluation Criteria-factors affecting Project Development. (15 hrs)

**Module IV:** PROJECT REPORT PREPRARATION: - Project Report-Requirements of a good report-General Principles of a Good Report-Performa of a Project Report (15 hrs)


**Recommended Practicals:**
1. Interview a local entrepreneur and acquire practical knowledge in starting business.
2. Visit any institution supporting entrepreneurship and prepare visit report.
3. Generate unique project ideas and prepare feasibility report.
4. Prepare a project report for establishing a new business.

**Books Recommended**
Core Course VIII: CX 1542 - COST ACCOUNTING

No of instructional hours per week: 5

No of Credits: 4

Aim of the Course: To impart knowledge of cost accounting system and acquaint the students with the measures of cost control.

Objectives:

1. To familiarize the students with cost and cost accounting concepts
2. To make the students learn cost accounting as a distinct stream of accounting


MODULE II: Accounting and control of material cost—Documentary design—EOQ—Levels of inventory - Methods of pricing issue of materials—ABC VED and FSN analyses—JIT System—Perpetual Inventory Control System-Periodical inventory System—Continuous Stock taking—Materials Losses and accounting treatment—Primary and Secondary packing materials and their accounting treatment. (20 Hours)

MODULE III: Accounting and control of labour cost—Time keeping—Time booking—Systems of Wage Payment—Incentive plans—Idle time—Overtime and their accounting treatment—Labour turnover—Concept of learning curve. (20 Hours)
MODULE IV: Accounting for overheads—Classification—Departmentalization (Allocation and Apportionment)—Absorption—Determination of overhead rates—under/over absorption—Accounting treatment—Allocation of overheads under Activity Based Costing. (20 Hours)

MODULE V: Cost Accounting records—Integral and non-integral Systems—Preparation and presentation of cost sheets—Unit Costing—Tender-Quotations—Reconciliation of Cost and Financial Accounts. (18 Hours)

Recommended structure for preparing Question Paper: Theory-40% Problems—60%

Recommended Practicals:

1. Prepare a list of activities those come across daily, wherein cost accounting applications can be made.
2. Prepare cost sheets in respect of milk production, farming activities, hospitals nearby, margin free shops and small and tiny enterprises in any region.
3. Analyse and present consumption of various materials in the household and explore the possibility of applying inventory control techniques.
4. Prepare comparative cost sheets of products we regularly consume by using published annual accounts.

Books Recommended:
1. SP Jain and KL Narang—*Advanced Cost Accounting*, Kalyani Publishers New Delhi
2. NK Prasad—*Advanced Cost Accounting*, Book Synidcate Pvt. Ltd. Kolkata
5. MN Arora, *Principles and Practice of Cost Accounting* Vikas Publishing House, New Delhi
6. BM Nigam and Jain K *Cost Accounting* PHI, New Delhi
7. SN Maheswari—*Cost and Management Accounting*, Sultan Chand & Sons, New Delhi

Core Course IX CX 1543: MARKETING MANAGEMENT

No: of instructional hours per week: 4 No: of credits: 3

Aim of the course: To impart the knowledge of various concepts of modern marketing management
Course objectives:

1) To provide an understanding of the contemporary marketing process in the emerging business scenario.

2) To study various aspects of application of modern marketing techniques for obtaining a competitive advantage in business organizations.


MODULE-V: Promotion- Nature and Importance- Concept of push and pull mix- Types of promotion: Advertising- Personal selling, sales promotion and public relations- Functions and advantages of Advertising- Advertisement copy- Requirements of good advertisement copy.- Advertising media- Factors influencing selection of advertisement media- personal selling- essentials of effective selling- Sales promotion- Meaning, functions and different methods of sales promotion. (15hrs)

Recommended Practicals:
1. Prepare a questionnaire and conduct a mini survey of a few customers for identifying the factors influencing the buying behaviour for any product of your choice.

2. Collect advertisements of leading brands of any five products and identify the unique selling propositions.

3. Trace the brand history of any product.

4. Identify different sales promotion techniques in foreign markets and prepare a report.

**Recommended Books**

1. *Marketing management* - Philip Kotler, Kevin Lane Keller, Abraham Koshy and Jha, Pearson Publications.

**Open Courses (For students from Disciplines other than Commerce)**

**Open Course I: CX 1551.1- FUNDAMENTALS OF FINANCIAL ACCOUNTING**

No. of instructional hours per week: 3  
No. of credits: 2

Aim of the course: To provide basic accounting knowledge as applicable to business and to form a background for higher learning in financial accounting.

Course objectives:

1. To enable the students to acquire knowledge in the basic principles and practices of financial accounting.

2. To equip the students to maintain various types of ledgers and to prepare final accounts.


Module IV: Trial Balance – meaning and objectives – preparation of Trial Balance.  (10 Hrs)

Module V: Financial Statements – Final accounts of Sole trader – Trading and Profit and Loss Account – Balance Sheet – Preparation of final accounts with adjustments(Simple Adjustments including Provision for bad debts, outstanding, prepaid expenses and incomes, bad debts, provision for bad debts and depreciation)(18hrs)

Books Recommended:

Open Course: 1 - CX 1551.2 PRINCIPLES OF MANAGEMENT

No. of instructional Hrs per week: 3

No. of Credits: 2

Aim of the Course: To familiarise the students from other faculties on the framework of management.

Course objectives: To provide knowledge on the fundamentals of management principles and functions.

Module 1: Introduction to Management : - Meaning and definition, scope, importance, management and administration, management levels- Management- science, art or profession- Henry Fayol’s principles of management. (10 Hrs)

Module 2:- Planning: - Meaning, objectives, types of plans, steps in planning and limitations of planning. (9 Hrs)

Module 3: Organising: - Concept, significance, types- formal and informal, line and staff and functional, centralisation, decentralisation, delegation and departmentation. (15 Hrs)

Module 4: Staffing: - Importance, sources of recruitment and selection, training and development. (Conceptual framework only) (10 hrs)

Module 5: Directing and controlling : - Meaning and elements of direction -Controlling- Meaning -steps-. Methods of establishing control.(10 Hrs)

Books recommended:

Open Course 1. CX 1551.3 CAPITAL MARKET OPERATIONS

No. of instructional Hours per week: 3 No of Credits: 2

Aim: To create an interest among students towards stock market investment

Objective: To familiarize the students with capital market operations

Module I: Capital Market- meaning – structure- capital market instruments (Brief discussion only) – Primary market (Meaning) Methods of public issue, Book building – meaning – procedure (10 Hrs)

Module II: Secondary Market – Leading stock exchanges in India – Securities traded in the stock exchange – ownership and creditor ship securities (Concept only) – Procedure for buying and selling securities – Types of orders – Online trading – Stock market indices (Meaning) (12 Hrs)


Module IV: Types of investors – Speculation Vs Investment – Types of speculators (10 Hrs)

Module V: Derivatives – Meaning – Forwards, Futures, Options – Put option - Call option (10 Hrs)
Books Recommended


Vocational Course VII: CX 1571 - INCOME TAX ADMINISTRATION

No. of instructional hours per week: 4  
No. of credits: 4

Aim of the course: To familiarize the students with the system of Income tax administration in India.
Course objectives:

1. To provide knowledge of various Income tax authorities and their powers.
2. To familiarize the students with the grievance redressal under Income Tax Act.

Module I

**Appeal and Revision** – Meaning of appeal – Appellate Authorities – CIT (A) – Appellate Tribunal – High Court – Supreme Court - Procedure of filing Appeal – Fee, Time limit and form of appeal – Appealable orders -Revision – Meaning – Types of revision – Authority – Conditions to be satisfied for revision.

(20 Hrs)

Module II


(22 Hrs)

Module III


(8 Hrs)

Module IV


(12 Hrs)

Module V

Books Recommended:


Vocational Course VIII: CX 1572 Customs Duty - An overview

No. of instructional hours per week: 3
No. of credits: 3

Aim of the course: To familiarize the students with the framework of customs duty in India.

Course objectives:

1. To provide a conceptual understanding on indirect taxes.
2. To provide a basic knowledge of the principles related to customs duty in India.

Module I

Indirect taxes - Meaning - Canons of Taxation - Indirect Tax: Features of Indirect Tax and Constitutional Validity - comparison with direct taxes. (08-hrs)

Module II

Customs Duty: customs Act, 1962 - Meaning of Customs Duty - Types of Customs Duties – levy of customs duty and point and circumstances of levy - Exemptions from customs Duties (10hrs)

Module III

Classification and valuation of goods - provisions governing import and export of goods _ special provisions regarding baggage, courier and post - Stores – Warehousing – Demurrage. (10hrs)

Module IV
**Customs Laws**: a) basic Concepts of Customs Law – Anti-dumping duties - Valuation under Anti-dumping laws, Safeguards, Countervailing Duties, Relevance of Cost Information, Application of Cost Accounting principles in assessment, Impact of taxation on WTO, Anti-Dumping Measures. - Customs Authorities Project Import and Re-imports (b) Penalties and Offences (14hrs)

**Module V**

**Foreign Trade Policy**, Export Promotion Schemes, EOU, SEZ, EXIM Policy (a) Foreign Trade Policy (b) Export Promotion Schemes, (c) Export Oriented Units (EOU) (d) Duty Exemption Scheme and Duty Drawback (e) Special Economic Zone (SEZ) (12hrs)

Books Recommended
1. Indirect Taxes-Dr.H.C Mehrotra and Agarval V P, Sahitya Bhavan Publications, Agra
2. Indirect Taxes-Datey V S, Taxman Publications, New Delhi
3. Indirect Taxes-Balachandran V, Sulthanchand & Son’s, New Delhi

**SEMESTER– VI**

**Core Course X: CX 1641– AUDITING**

No of instructional hours per week: 4
No. of credits: 3

Aim of the Course: The acquaint the students with the principles and practice of auditing

Course Objectives

1. To provide students the knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.
2. To familiarize students with the audit of Companies and the liabilities of the auditor.


Module 2: Audit Process, Documentation and Internal Check – Preparation before audit -Audit Programme – audit process -audit note book – audit working papers – audit files – internal control – internal check – duties of auditors as regards cash transactions, purchases, sales, wages and stores. (15Hours)


Module 5: Investigation - Meaning – investigation vs. auditing – types of investigation – investigation on acquisition of running business – investigation when fraud is suspected. (10 Hours)

Recommended Practical

1) Prepare a Model Audit Programme.

2) Collect vouchers of different kinds of transactions. Examine whether they have all the essential requisites of a valid voucher. Prepare a record with the documents collected.

3) Prepare a report of legal judgments relating to liability of auditors with reference to recent cases in India as well as in the global context.

Books Recommended
Core Course- XI: CX 1642-APPLIED COSTING

No.of instructionalhoursper week: 4 No.of Credits: 3

Aim of the Course: To develop the skill required for the application of the methods and techniques of costing in managerial decisions.

Course objectives:

1. To acquaint the students with different methods and techniques of costing.
2. To enable the students to apply the costing methods and techniques in different types of industries.


MODULE II: Process Costing—Features—Treatment of Process losses and abnormal gain—Joint products and by - products—Methods of apportioning joint costs—Equivalent Production. (20 Hrs)

MODULE III: Service Costing—Meaning—Features—Composite Cost Unit—Service Costing applied on Transport—Hospital—Power House—Canteen. (15 Hours)

MODULE V: Standard Costing—Meaning—Difference between standard cost and estimated cost—
Historical costing Vs standard costing—Constituents of standard cost—Analysis of Variance
(Materials only – quantity, price, cost, mix and yield)  (12 Hours)

Recommended structure for preparing Question Paper: Theory - 30% Problems 70%

Recommended Practicals:
1. Visit a coconut oil mill or similar process industries to have real feel of process industries and prepare process cost accounts using actual data.
2. Visit passenger transport or goods transport utilities and analyse their cost structure.
3. Visit construction sites and study the pattern of contracting, subcontracting, etc and prepare contract accounts from actual figures.

Books Recommended:

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CoreCourseXII:CX1643-MANAGEMENT ACCOUNTING

No.of instructionalhoursperweek:4                     No.of Credits:4

Aim of the course: To develop professional competence and skill in applying accounting information for decision making.

Course objectives:
1. To enable students to acquire sound knowledge of concepts, methods and techniques of management accounting

2. To make the students develop competence with management accounting usage in managerial decision making and control.

**Module I:** Management Accounting – Nature and Functions; Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant - role of management accounting in decision making. Tools and techniques of management accounting - Management Reporting - essentials of a good report – methods and types of reports (15hrs)

**Module II:** Decision making: Concept and nature of decision making process; Information for decision making - Risk and uncertainty and the Decision making - Decision Analysis - Handling uncertainty, decision tree - Cost-Benefit vs. Cost-Effectiveness Analysis - Costs for decision making – fixation of selling price - Relevant Information and Short-Run Managerial Decisions - *(Theoretical aspects only)*. (10hrs)


**Module V:** Capital Expenditure – Decision and Control – Need for sound capital investment policy – Average Rate of Return – Payback Method – Present Value Method – NPV – IRR - Profitability Index – Control of Capital Expenditure – Capital Rationing (20hrs)

**Recommended Practical:** Students are expected to analyse live cases of cost and management accounting reports attached to Annual Reports and make a presentation in the class.

**Books Recommended:**
Open Course (For students from Department of Commerce)

CX 1651.1 PRACTICAL ACCOUNTING

No of Instructional Hours -3(1 theory and 2 hours Practical)  No. of credits: 2

(Note – The college shall provide pre-printed accounting documents and register to enable the students to learn accounting through practicing)

Aim and Objectives:
1. To acquaint the students an overall idea of how accounts are maintained in a practical manner.
2. To enable the students to prepare final accounts and annual report in depth.


Module 2: Account Manuals - Rules and procedures to be followed in accounting – Treatment of items in which the accountant is having discretion – disclosures to be made. (10 hrs)

Module 3: Preparation and maintenance of Vouchers, Journals, Cash Book and Ledgers. (Needs to provide the students with printed forms to do Practicals (10 hrs)

Module 4: Maintenance of Asset Registers - Preparation and maintenance of asset registers – computation of depreciation – capitalization/sale/disposal/scrappy of fixed assets – priced stores ledger – physical verification of assets, cash, stock and sub journal entries. (12 hrs)

Module 5: Preparation of Final Accounts - Trial Balance, Profit and loss account, balance sheet, notes to accounts, auditors’ reports and replies thereof. (12 hrs)

Recommended structure of question paper: Theory – 30%  Practical – 70%

Recommended Books:

Advanced Accounts – M C Shukla & T S Grewal.
Advanced Accounts – P C Tulsian
CX 1651.2 STRATEGIC MANAGEMENT

No. of instructional hours per week: 3 No of credits: 2

Aim of the course: To enhance the decision making abilities of students in situations of uncertainty and dynamic business environment.

Course Objectives:

1. To give basic understanding about the concepts related to strategic management.
2. To acquaint the students with the managerial tasks associated with implementing corporate strategy.

Module I: Introduction to strategic management: Introduction, Concept of strategy-Meaning and definition of strategy, need for strategy, characteristics of strategy, Strategy and Tactics, levels of strategy, strategic management, nature of strategic management, importance of strategic management, characteristics of strategic management, process of strategic management, participants in strategic management, advantages of strategic management, limitations of strategic management. (12 hrs)

Module III: Strategic Analysis: Strategic analysis, Environmental Threats and Opportunity Profile (ETOP), Organisational Capability Profile (OCP), Strategic Advantage Profile (SAP), Corporate Portfolio Analysis (CPA), BCG Growth Share Matrix, Synergy and Dyssynergy, SWOT and TOWS analysis, GAP analysis. (12hrs)

Module IV: Strategy Implementation: Strategy implementation, Approaches to strategy implementation, Inter-relationship between strategy formulation and implementation, Issues in strategy implementation, Resource allocation. (10hrs)

Module V: Strategic Evaluation and Control: Strategic evaluation, Strategic control, Techniques of strategic evaluation and Strategic control. (10hrs)

Books Recommended


Open Course II: CX 1651.3 - MANAGEMENT OF FOREIGN TRADE

No. of instructional hours per week: 3 No. of credits: 2

Aim of the course: To expose the students to the overall management of foreign trade affecting International business.

Course objectives:
1. To acquaint the students with India’s foreign trade.

2. To familiarise the students with international trade and services.

Module I: Introduction to Foreign Trade – basis of foreign trade – terms of trade – balance of payments – economic development and foreign trade – India’s foreign trade in global context. (8 Hrs)

Module II: International Socio-Economic Environment and system – Regional economic groupings – GATT, UNCATD and WTO – bilateralism vs Multilateralism – commodity agreements and commodity markets (10 Hrs)

Module III: India’s Foreign Trade-role of state trading in India’s foreign trade; export-oriented units; export of projects and consultancy services; Free Trade Zones in India; foreign collaboration and joint ventures abroad; export-import financing institutions. (12hrs)

Module IV: Export and Import Procedures-central excise clearance-customs clearance-role of clearing and forwarding agents-shipment of export cargo-export credit-export credit guarantee and policies-forward exchange cover-finance for export on deferred payment terms -duty drawbacks . (14 hrs)

Module V: Identification of Global Markets –sources of information-marketing strategy-agencies promoting and supporting foreign trade. (10hrs)

Book Recommended:


3. Varshney R.L. India’s Foreign Trade, Kitab Mahal, Allahabad.


VocationalCourseIX: CX1671-INCOMETAXPLANNING AND MANAGEMENT

No. of instructional hours per week: 4  
No. of credits: 4

**Aim of the course:** To equip the students professionally competent to act as a tax practitioner.

**Course objectives:**

1. To familiarize the students with the concepts of tax planning.
2. To provide practical skills on applying various provisions of Income Tax Act for tax planning.

**Module I**


(10 Hrs)

**Module II**

**Tax Planning in relation to Residential Status** – Tax planning for ordinarily resident - Tax planning for not-ordinarily resident - Tax planning for non-resident

(12 Hrs)

**Module III**

Income from Other Sources – Tax Planning in Relation to Clubbing of Income.

(20 Hrs)

Module IV


(18 Hrs)

Module V

Tax Planning and Decision Making - Tax Planning in Relation to setting up of a new Business – Financial management decisions: capital structure, dividend policy, bonus shares – Specific management decisions: make or buy, own or lease, shut down or continue, foreign collaboration agreement, purchase by installment or hire – Amalgamation/merger.

(12 Hrs)

Books Recommended:


Vocational Course X: CX1672-GOODS AND SERVICES TAX

No. of instructional hours per week: 3      No. of Credits: 3

Aim of the course: To provide knowledge of the various provisions of Goods and Services Tax.

Course objectives:

1. To familiarize the students with the concept of Goods and Services Tax.
2. To equip the students with the knowledge of application of various GST models and tax structure.
Module I

**Background of GST** - Meaning - Process of introduction of VAT at the Centre and the States – Advantages and Limitations of VAT - Preparation for GST –Justification for Introduction of GST - Advantage at the Central Level on introduction of GST - Shortcomings at the Central Level - Advantage at the State Level on introduction of GST - Shortcomings at the State Level.

(12 hrs)

Module II

**Models of Goods and Service Tax** - GST at Union Government Level only - GST at State Government Level only - GST at both levels- Centre and State - Comprehensive structure of the GST model – Australian Model – Canadian Model – Kelkar-Shah Model – Bagchi- Poddar Model – The Practical Model - Concurrent Dual GST.

(15hrs)

Module III

**Inter - State Goods and Service Tax** - Major advantages of IGST Model – Inter - state Goods and Service Tax - Constitutional Amendments - Legislations and Rules for administration of CGST and SGST.

(7 hrs)

Module IV

**Taxes and Duties subsumed under GST** - Central and State Taxes to be subsumed under GST - State Taxes proposed to be kept outside the preview of GST - GST Rate Structure– GST rates in prominent Countries - GST on Imports - Special Industrial Area Scheme - Rates of Central GST and State GST.

(10 hrs)

Module V

GST in India –Benefits of GST to Business –to Government –to consumers- Features of GST - Supply Chain Monitoring under GST –Input Tax Credit- GST Registration – Procedure, Forms, Documents Required– Impact of GST in various sectors in India – Taxes Computation under GST

(10 hrs)

**Books Recommended:**