

GURU KASHI UNIVERSITY



**Master of Commerce
(Finance & Taxation Management)
(Appendix-I)**

Session: 2025-26

Faculty of Management & Commerce

Post-Graduate Attributes of the Programme: -

Type of learning outcomes	The Learning Outcomes Descriptors
Post Graduates should be able to demonstrate the acquisition of:	
Learning outcomes that are specific to disciplinary/interdisciplinary areas of learning	Comprehensive Understanding of Commerce
	Analytical and Critical Thinking
	Leadership and Management Skills
	Career Readiness and Employability
	Lifelong Learning and Continuous Improvement
Generic learning outcomes	Entrepreneurial Skills
	Digital Literacy and Technological Proficiency
	Global Business Understanding

Element of the Descriptor	Programme learning outcomes relating to Post-Graduation Degree in Commerce
The post graduates	should be able to demonstrate the acquisition of:
Knowledge and understanding	Students will gain in-depth knowledge of foundational subjects such as accounting, finance, marketing, taxation, business law, and management principles.
	Students will be able to evaluate and recommend investment strategies, build portfolios, and manage risk in various market conditions, both for individuals and institutions.
	Students will be prepared to work in global markets, managing cross-border transactions, and developing strategies that consider international financial and trade regulations.
	Students will be able to analyze complex data, interpret results, and use insights to make well-informed business decisions.
Skills required to perform and accomplish tasks	Ability to design and manage financial portfolios, evaluate investment opportunities, and assess financial risks.
	Ability to prepare financial reports, balance sheets, income statements, and tax returns, while ensuring compliance with accounting standards and tax laws.
	Proficiency in applying research methodologies, such as surveys, case studies, and data analysis, to solve business problems.
Application of knowledge and skills	Developing business plans for new ventures, seeking funding from investors, and managing the startup process, from idea conception to business launch.
Generic learning outcomes	They will exhibit a commitment to lifelong learning, keeping up with the latest trends and developments in the business world and continuously enhancing their knowledge and skills.
Constitutional, humanistic, ethical, and moral values	They will be able to make decisions that reflect integrity, accountability, and respect for societal well-being. They will demonstrate the ability to collaborate with others, manage team dynamics, and resolve conflicts constructively.
Employability and job-ready skills, and entrepreneurship skills and	Students will understand the role of digital transformation in business and be capable of leveraging technology to solve business problems. They will be capable of applying innovative thinking to develop new products, services, or processes that enhance business performance.

capabilities/qualities and mindset	They will apply negotiation techniques in various business contexts, such as client relations, supplier agreements, or internal team discussions. They will be capable of presenting complex information to diverse audiences and stakeholders in a professional and coherent manner.
Credit requirements	Completion of 46 credits for 1-Year PG diploma in Commerce (Finance & Taxation Management)
Entry requirements	Successfully completion of a Graduation/ Graduation with Honors or equivalent degree

Program Structure

SEMESTER: I									
Course Code	Course Title	Type of Courses	L	T	P	No. of Credits	Int.	Ext.	Total Marks
MCM1400	International Accounting	Core Course	4	0	0	4	30	70	100
MCM1401	Industrial Economics	Core Course	4	0	0	4	30	70	100
MCM1402	Insurance Management	Core Course	4	0	0	4	30	70	100
MCM1403	Statistical Analysis for Business	Core Course	4	0	0	4	30	70	100
MCM1404	Introduction to Fintech	Practicum Course	0	0	8	4	30	70	100
IKS0016	Indian Knowledge System	IKS	4	0	0	4	30	70	100
TOTAL			20	0	8	24	180	420	600

SEMESTER: II									
Course Code	Course Title	Type of Courses	L	T	P	No. of Credits	Int.	Ext.	Total Marks
MCM2450	Fraud Investigation & Forensic Accounting	Core Course	4	0	0	4	30	70	100
MCM2451	Financial Management for MNCs	Core Course	4	0	0	4	30	70	100
MCM2452	Intellectual Property Law In India	Core Course	4	0	0	4	30	70	100
MCM2453	Project Planning and Control	Core Course	4	0	0	4	30	70	100
MCM2454	Accounting Software: Tally	Practicum Course	0	0	8	4	30	70	100
MCM2455	Computer Applications in Business	Employability and Entrepreneurship Skills Course (EEC)	2	0	0	2	30	70	100
TOTAL			18	0	8	22	180	420	600

Programme learning outcomes: A Post-Graduate Diploma is awarded to students who have demonstrated the achievement of the outcomes located at level 1:

Element of the Descriptor	Programme learning outcomes relating to Post-Graduate Diploma
Students should be able to demonstrate the acquisition of:	
Knowledge and understanding	Students will acquire comprehensive knowledge of core subjects including accounting, finance, marketing, taxation, business law, and management principles.
	Students will be equipped to assess and suggest investment strategies, construct portfolios, and manage risk under different market conditions, for both individual and institutional clients.
	Students will be equipped to operate in global markets, handling cross-border transactions and formulating strategies that take into account international financial and trade regulations.
	Expertise in using research methodologies, including surveys, case studies, and data analysis, to address business challenges.
Skills required to perform and accomplish tasks	Capability to create and manage financial portfolios, assess investment opportunities, and evaluate financial risks.
	Proficiency in preparing financial reports, balance sheets, income statements, and tax returns, while ensuring adherence to accounting standards and tax regulations.
	Skilled in utilizing research methodologies, including surveys, case studies, and data analysis, to address business challenges.
Application of knowledge and skills	Creating business plans for new ventures, securing funding from investors, and overseeing the startup process from concept to launch.
Generic learning outcomes	They will demonstrate a dedication to lifelong learning, staying updated with the latest trends and developments in the business world, and consistently improving their knowledge and skills.

Constitutional, humanistic, ethical, and moral values	<p>They will be capable of making decisions that uphold integrity, accountability, and consideration for societal well-being.</p> <p>They will show the ability to work effectively with others, manage team dynamics, and address conflicts in a constructive manner.</p>
Employability and job-ready skills, and entrepreneurship skills and capabilities/qualities and mindset	<p>Students will gain an understanding of the impact of digital transformation on business and will be able to utilize technology to address business challenges.</p> <p>They will be able to apply creative thinking to create new products, services, or processes that improve business performance.</p> <p>They will use negotiation strategies in different business settings, including client relationships, supplier contracts, and internal team discussions.</p>
Credit requirements	The Master degree in Commerce will require the completion of 90 credits.
Entry requirements	Successfully completion of a Graduation/ Graduation with Honors or equivalent degree and completion of First Year (2 Semesters) in the concerned subject at Masters level or successfully completion of 1-year PG diploma in Commerce.

SEMESTER: 3rd									
Course Code	Course Title	Type of Courses	L	T	P	No. of Credits	Int.	Ext.	Total Marks
MCM3500	Direct Tax	Core Course	4	0	0	4	30	70	100
MCM3501	Research Methodology	Core Course	4	0	0	4	30	70	100
MCM3502	Advanced Excel for Data Management & Analysis	Practicum Course	0	0	8	4	30	70	100
MCM3503	Entrepreneurship and New Venture Development	Employability and Entrepreneurship Skills Course (EEC)	2	0	0	2	30	70	100
Discipline Electives-I (Any one of the following)									
MCM3504	International Taxation	DSE-I	4	0	0	4	30	70	100
MCM3505	Corporate Tax Planning								
Discipline Electives-II (Any one of the following)									
MCM3506	Security Market Operations	DSE-II	4	0	0	4	30	70	100
MCM3507	Corporate Finance								
TOTAL			18	0	8	22	180	420	600

SEMESTER: 4th									
Course Code	Course Title	Type of Courses	L	T	P	No. of Credits	Int.	Ext.	Total Marks
MCM4550	Investment Valuation	Core Course	4	0	0	4	30	70	100
MCM4551	Management of Industrial Relations	Core Course	4	0	0	4	30	70	100
MCM4552	TDS & TCS Compliance	Practicum Course	0	0	8	4	30	70	100
MCM4553	Marketing of Financial Products	Employability and Entrepreneurship Skills Course (EEC)	2	0	0	2	30	70	100
Discipline Elective-III (Any one of the following)									
MCM4554	Goods and Services Tax	DSE-III	4	0	0	4	30	70	100
MCM4555	Import-Export Tax Procedure								
Discipline Elective-IV (Any one of the following)									
MCM4556	Contemporary Issues in Commerce	DSE-IV	4	0	0	4	30	70	100
MCM4557	Public Finance								
TOTAL			18	0	8	22	180	420	600
Total Credits after 2nd year			74	0	32	90			

Semester –I

Course Title: INTERNATIONAL ACCOUNTING	L	T	P	Cr.
Course Code: MCM1400	4	0	0	4

Total Hours: 60

Course Learning Outcomes: The students will able to learn, Explore and understand:

1. The fundamentals of international accounting, its approaches, scope, development, and the challenges faced in global financial reporting.
2. How environmental factors, including economic, political, legal, and cultural influences, impact the development of international accounting.
3. The complexities of transnational reporting and the various classification practices used across different countries.
4. Insights into international financial analysis, including its tools, significance, and the issues faced in cross-border financial evaluation.
5. Will learn about international transfer pricing, foreign currency translation, and the consolidation of financial statements for multinational corporations (MNCs)

Course Content**UNIT-I****15 Hours**

Introduction to International Accounting: Meaning, Approaches and Scope of international accounting, Development of International Accounting, Importance and Difficulties in international accounting.

International accounting and its environment: Environmental Factors affecting development of international accounting- Political environment, Economic Environment, Legal and Professional environment, Social and Cultural Environment.

Transnational reporting: Classification of Reporting Practices, Classification of Reporting Practices.

UNIT-II**15 Hours**

International financial analysis: meaning and Elements of international financial analysis, need and significance of international financial analysis, Problems in international financial analysis, Tools of International Financial Statement Analysis.

Comparative financial reporting in U K, U S ,Japan and china

International harmonization of financial reporting: Meaning and significance of harmonization, Models of Harmonization, Challenges of

harmonization, Convergence of accounting standards. Organizations involved in harmonization- IASB, EU, IOSCO, UN, IASB and IASB.

UNIT-III

15 Hours

International transfer pricing: meaning, methods- Cost based and Market based methods, objectives of Domestic and International transfer pricing. Accounting for foreign currency transactions and translation: Need for translation, Accounting Issues, approaches to accounting for foreign currency translations, foreign currency translation rates, Translating Balance Sheet and Profit and Loss Account- Approaches of foreign currency translation. Approaches of treatment of foreign currency translation gains and losses.

UNIT-IV

15 Hours

Challenges in consolidating financial statements of multinational corporations (MNCs): Meaning and Need, Concept of a Group, Techniques of consolidation: Gross or Line-by-line consolidation, Net consolidation One line or equity, Pro-rata or proportional consolidation International taxation: Evolution of Problem, concept of inter-individual equity, factors responsible for double taxation, Methods of Relief- Unilateral and Bilateral Relief. Performance Evaluation in Multinational Firms: evolution, objective, Performance Measures-focusing on budgets, focusing on returns, other measures. Non-financial measures, Issues in performance evaluation.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions, Case Studies etc.

Suggested Readings:

- *Sharma, R., 2018. International Accounting. 2nd ed. New Delhi: Prentice-Hall India.*
- *Narayan, P. and Raj, M., 2016. International Financial Reporting and Analysis. New Delhi: Tata McGraw-Hill.*
- *Chowdhury, S., 2019. Accounting for International Business. New Delhi: Vikas Publishing House.*
- *Elliott, B. and Elliott, J., 2015. International Accounting and Multinational Enterprises. 7th ed. Hoboken: Wiley.*
- *Meek, G.K. and Thomas, H., 2016. International Accounting: A User Perspective. 5th ed. Boston: Pearson.*

Course Title: INDUSTRIAL ECONOMICS	L	T	P	Cr.
Course Code: MCM1401	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to familiarize students with economic concepts related to industrial behavior, equipping them with the skills to analyze and make decisions regarding a firm's or industry's operations.

Course Learning Outcomes: After completing the course, students will learn, explore & understand

1. The objectives, scope, and methods of industrial economics, along with the dynamics between firms, industries, and markets.
2. The structure of industries and markets, examining patterns, interdependence, performance, and the factors that determine market structure.
3. The concept of economies of size, including vertical and horizontal integration, diversification, mergers and acquisitions, and the role of innovation and export-led industrialization.
4. Study the economics of location, spatial structure, and ownership models within industrial economics.
5. The economics of non-price firm decisions, such as Research & Development (R&D), innovation, R&D financing, market structure relations, and technology transfer.

Course Content

UNIT-I **15 Hours**
 Scope and Methods of Industrial Economics: Objectives of Industrial Economics, Firms, Industry and Markets. Industrial and Market Structure: Pattern of Industrial Structure, Industrial interdependence, Structure and performance, determinants of Market-Structure.

UNIT-II **15 Hours**
 Economies of size: Economies of size, vertical and horizontal integration, diversification, economies of scale and scope. Merger, acquisition and take over, innovation, export led industrialization. Economies of location and spatial structure. Economics of ownership structure.

UNIT-III **15 Hours**
 Economics of Non-Price Decision of firm: Research and Development and Innovation: R & D expenditure decision, Financing R &D, Relationship between R & D and valuation, Economics of R & D, Structure of Market and R & D, Transfer of Technology. Performance measurement: Profitability, Productivity and capacity utilization, Accounting measure and growth. Perfect and workable competition.

UNIT-IV**15 Hours**

State intervention in private sector, legal and institutional framework, competition policy, public policy and development of corporate sector. Case Studies: Some case studies involving the learning of the course are required to be discussed.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- Mishra, S.K. and Puri, V.K., 2017. *Indian Economy: Its Development Experience*. 30th ed. New Delhi: Himalaya Publishing House.
- Datt, R. and Sundaram, K.P.M., 2018. *Indian Economy*. 78th ed. New Delhi: S. Chand Publishing.
- Sundaram, K.P.M. and Black, S., 2016. *Industrial Economics: Theory and Practice*. New Delhi: S. Chand Publishing.
- Mansfield, E., 2013. *Industrial Organization: Theory and Practice*. 4th ed. New York: W.W. Norton & Company.
- Perloff, J.M., 2017. *Microeconomics: Theory and Applications with Calculus*. 3rd ed. Boston: Pearson.

Course Title: INSURANCE MANAGEMENT	L	T	P	Cr.
Course Code: MCM1402	4	0	0	4

Total Hours: 60

Course Objectives: This course aims to provide participants with a comprehensive understanding of insurance concepts, risk management, the structure of different insurance policies, and the legal considerations involved. It also covers the management of insurance companies.

Course Learning Outcomes: The students will learn, explore and understand

1. The key concepts of risk, threat, hazard, and the classification and impact of risk in the insurance industry.
2. Acquire knowledge of various types of general insurance, including Fire, Engineering, Accident, Marine, and Aviation Insurance, and their respective policies and coverage options.
3. Understand the principles and practices of life and health insurance, including different life insurance policies and health insurance coverage types.
4. Explore insurance companies' organizational structure and functions, including underwriting, pricing, claims management, and reinsurance processes.
5. Understand the financial operations of insurance companies, including reserves, liabilities, profitability, and investment strategies.

Course Content

UNIT-I

15 Hours

Conceptual Framework: Risk, threat and hazard, classification and burden of risk. Insurance as a device to hedge risk. Elements of insurable risk. Development life. Functions of Insurer, Government as Insurer and a regular. Structure of Indian Insurance Industry. Principles and Practices of General Insurance: Meaning, Functions and Scope of Fire, Engineering, Accident, Marine and Aviation Insurance. Fire Insurance. Types of Policies: Floating Policies and Declaration Policies; Endorsements and Clauses – fire Protection System, Discounts – Special Rating of Large Industrial Risks.

UNIT-II

15 Hours

Industrial Risk Insurance, Consequential Loss Insurance: Standard Consequential Loss Policy Form – Conditions. Engineering Insurance: Machinery Breakdown Insurance – Contractors All risks Insurance and various other policies – Miscellaneous Annual Policies – Advance Loss of Profits Insurance. Motor Insurance: Type of Vehicles and their Policies – Rules & Regulations – Policy Forms. Public Liability Policy, professional

Indemnities – Employers’ Liability Insurance. Personal Accident: Scope of Various covers. Miscellaneous (Accident) Insurance: Fidelity Guarantees and Bonds – Burglary Insurance – Money-in-transit Insurance, Banker’s Indemnity Insurance and other important insurance covers. Aviation insurance: Special Features – types of Cover, Marine Insurance including Inland Rail/Road Transit insurance.

UNIT-III

15 Hours

Life and Health Insurance: Life Insurance and annuities broad classification of Life insurances and special purpose policies; Family income, Family maintenance, Family policy, Joint Life Policies, Classes of life insurance. Health Insurance: Medical Insurance Types of Health Insurance Coverages, types of losses covered. Health insurance contract. Buying a health insurance policy. Legal framework of Insurance: Insurance and Law of Contracts, characteristics of an Insurance Contract, Interpretation of the Contract, Doctrine of informal Warranties and beneficent interpretation, Exclusion of Coverages.

UNIT-IV

15 Hours

Organization and Administration of Insurance: Management Organization Departmentalization, marketing, Claims, and loss control, underwriting and pricing of insurance, retention and re-insurance. Financial Structure reserves of property and liabilities of insurer, earned surplus and profitability, Insurer’s Investments, Financial reporting.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Panda, M., 2017. Insurance Management. 2nd ed. New Delhi: Excel Books India.*
- *Bhat, R., 2014. Principles and Practice of Insurance. 2nd ed. New Delhi: S. Chand Publishing.*
- *Nair, M., 2018. Insurance and Risk Management. New Delhi: Himalaya Publishing House.*
- *Black, K., 2011. Business Risk Management: An Introduction to Insurance. 4th ed. Hoboken: Wiley.*
- *Rejda, G.E. and McNamara, M., 2017. Principles of Risk Management and Insurance. 13th ed. Boston: Pearson.*

Course Title: STATISTICAL ANALYSIS FOR BUSINESS	L	T	P	Cr.
Course Code: MCM1403	4	0	0	4
Total Hours: 60				

Course Objectives: The course aims to equip students with a thorough understanding of probability theory, hypothesis testing, and data analysis methods using SPSS, covering both parametric and non-parametric tests.

Course Learning Outcomes: After completing the course, students will learn, explore & understand

1. Understand the basic concepts of probability, including classical, relative, and subjective probability, and apply addition and multiplication probability models.
2. Develop skills in using SPSS for data entry, editing, selecting cases, handling missing values, and performing data cleaning techniques.
3. Learn how to detect outliers and apply data transformations such as logarithmic, reciprocal, standardization, and normality checks.
4. Understand the formulation of hypotheses, including types of hypotheses, errors (Type I and Type II), and the differences between one-tail and two-tail tests.
5. Gain proficiency in ANOVA testing (One-Way and Two-Way) and Post-hoc tests, as well as in non-parametric tests like the Chi-square test of goodness of fit and association of attributes.

Course Content

UNIT-I **15 Hours**
Probability Theory: Probability – Classical, Relative and Subjective Probability; Addition and Multiplication Probability Models. Probability Distributions: Binomial, Poisson, and Normal Distributions; Characteristics and Applications

UNIT-II **15 Hours**
Introduction to SPSS: Data Entry: Editing, Select Cases, Missing Values. Outlier Detection Data Cleaning: Transformation, Logarithmic, Reciprocals, Standardization and Normality. Formulation of Hypothesis: Types- Null and Alternative Hypothesis, Type I and Type II Errors; One tail and two tail tests; Parametric Vs Non Parametric Tests

UNIT-III **15 Hours**
Parametric Tests: Assumptions Testing of Hypothesis: One sample Test, Two samples independent T- Test, Paired sample T- Test.

UNIT-IV**15 Hours**

ANOVA Test: One-Way and Two –way, Post hoc Tests. Non Parametric Tests: Chi square test of goodness of fit and Association of attributes.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Gupta, S.C., 2013. Fundamentals of Statistics. 8th ed. New Delhi: Himalaya Publishing House.*
- *Berenson, M.L., Levine, D.M. and Krehbiel, T.C., 2013. Basic Business Statistics: Concepts and Applications. 12th ed. Boston: Pearson.*
- *Black, K., 2019. Business Statistics for Contemporary Decision Making. 9th ed. Hoboken: Wiley*
- *Rangnathan, M. and Yaseen, S., 2015. Business Statistics: A First Course. New Delhi: Pearson India.*
- *Kothari, C.R., 2017. Research Methodology: Methods and Techniques. 4th ed. New Delhi: New Age International.*

Course Title: INTRODUCTION TO FINTECH	L	T	P	Cr.
Course Code: MCM1404	0	0	8	4

Total Hours: 60

Course Objectives: To understand the fundamentals of FinTech and its impact on traditional financial systems while analyzing key innovations such as blockchain, artificial intelligence (AI), and digital payments.

Course Learning Outcomes: After completing the course, students will

1. Understand the fundamentals of FinTech and its impact on traditional finance.
2. Analyze key innovations such as blockchain, AI, and digital payments.
3. Evaluate regulatory challenges and cybersecurity risks in financial technology.
4. Explore future trends and career prospects in the FinTech industry.
5. Develop critical thinking skills to assess the opportunities and risks of FinTech solutions in real-world applications.

Course Content

Unit-I

15 Hours

FinTech: Introduction– FinTech Evolution: Infrastructure, Collaboration between Financial Institutions and Start-ups –FinTech Typology – Emerging Economics: Opportunities and Challenges – Introduction to Regulation Industry

Unit-II

15 Hours

Payments, Crypto currencies and Blockchain, Introduction, Individual Payments , Digital Financial Services, Mobile Money, Regulation of Mobile Money, SFMS, RTGS, NEFT, NDS Systems –Crypto currencies, Legal and Regulatory Implications of Crypto currencies, Blockchain,The Benefits from New Payment Stacks.

Unit-III

15 Hours

Digital Finance and Alternative Finance -Introduction, Brief History of Financial Innovation –Digitization of Financial Services , FinTech & Funds-Crowd funding ,Regards, Charity and Equity P2P and Marketplace Lending New Models and New Products ICO

Unit- IV

15 Hours

FinTech Regulation and RegTech -Introduction – FinTech Regulations Evolution of RegTech, RegTech Ecosystem: Financial Institutions RegTech Ecosystem Ensuring Compliance from the Start: Suitability and Funds

RegTech Startups: Challenges RegTech Ecosystem: Regulators Industry Use Redesigning Better Financial Infrastructure.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings

- Phadke, S. (2020). *Fintech future: The digital DNA of finance*. SAGE Publications India.
- Bindra, J. (2019). *The tech whisperer: On digital transformation and the technologies that enable it*. Penguin Random House India.
- Gupta, P., & Tham, M. T. (2018). *Fintech: The new DNA of financial services*. Wiley India. (Note: Pranay Gupta is of Indian origin)
- Chishti, S., & Barberis, J. (Eds.). (2016). *The FINTECH book: The financial technology handbook for investors, entrepreneurs and visionaries*. Wiley.
- Lewis, A. (2018). *The basics of bitcoins and blockchains: An accessible guide to understanding cryptocurrency, blockchain, and becoming financially literate*. Mango Publishing.

Course Title: INDIAN KNOWLEDGE SYSTEM	L	T	P	Cr.
Course Code: IKS0016	4	0	0	4

Total Hours:60

Course Objectives: To explore the historical, philosophical, scientific, and cultural evolution of Indian Knowledge Systems and their interdisciplinary applications in modern contexts.

Course Learning Outcomes: After completing the course, students will

1. It aimed to install in students a sense of rootedness and pride in India, along with an appreciation for its rich, diverse, ancient, and modern culture, knowledge systems, and traditions.
2. This course helps students understand the rich scientific and technological heritage of the country.
3. This course emphasizes and promotes the Indian concept of multidisciplinary learning systems, integrating them with modern science.
4. The course will underscore the importance of intellectual property rights in safeguarding Indian knowledge.
5. Develop a value-based perspective rooted in Indian traditions such as holistic well-being, harmony with nature, and respect for all life.

Course Content

Unit-I **15 Hours**
Ancient philosophy of Knowledge: Vedas, Vedangas, sutras – Gurukul Parampara

Unit-II **15 Hours**
Astronomy in India: The Beginnings of Indian Astronomy - The Early Historical Period-The Siddhāntic Era - The Kerala School - Aryabhatta - Varahamihira- Bhaskara I – Brahamagupta- Bhaskara II – Brief notes on Astronomical instruments

Unit-III **15 Hours**
Chemistry in India: Early Chemical Techniques, Atomism in Vaiśeṣika - Rishi Kanad- Nagarjuna- Al-Bīrūnī', Vāgbhāṣa- Sushruta- Carak Metallurgy in India - Definition, Metallurgy in Harappan Civilization, Metallurgy of Gold-Copper-Zinc- Bronze - Iron and steel.

Unit-IV**15 Hours**

Developments in Mathematics: Number systems- Geometry- works of Pingala- Baudhayana- Jaina Mahavira-Sridharacharya – Madhava Siddanthas and Calender systems.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings

- *A Concise History of Science in India – Bose, Sen & Subbarayappa- INSA Publications*
- *Encyclopedia of Classical Indian Sciences- Roddam Narasimha, Universities Press*
- *NCERT Modules of KPTI*

Semester –II

Course Title: FRAUD INVESTIGATION & FORENSIC ACCOUNTING	L	T	P	Cr.
Course Code: MCM2450	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to equip students with a thorough understanding of financial crimes, fraud detection and prevention methods, forensic accounting procedures, and relevant laws to effectively investigate and combat financial misconduct.

Course Learning Outcomes: After completing the course, students will be able to

1. Understand the Fraud red flags and basic fraud examination concepts.
2. Critically evaluate the various kinds of Corporate frauds.
3. Comprehend the concept of forensic accounting in context of corporate frauds.
4. Gain insights about forensic accounting and basic techniques and legal issues
5. Develop the ability to differentiate between fraud examination and forensic accounting, and understand the roles and responsibilities of fraud examiners and forensic accountants.

Course Content**UNIT-I****15 Hours**

Financial Crimes: Meaning, Prevalence, fraud triangle, types of financial crime frauds, bribery, corruption, money laundering, terrorism financing , types of fraud accounting, asset ,misappropriation, consumer fraud, corporate fraud, data left, cyber fraud, security fraud, tax fraud, Channels of financial crime: In person, over the phone, digital channels, banking system' cross channels; Similarities between fraud theft and embezzlement: White collar crime.

UNIT-II**15 Hours**

Fraud detection & prevention: Definition, Mechanism. Red flags: Concepts, Classification, types, techniques: horizontal and vertical analysis, ratio analysis, surprise auditing, perception of detection Approaches to fraud prevention, Fraud Investigation: Definition, axioms, methodology, difference between fraud investigation, financial statement audit.

UNIT-III**15 Hours**

Forensic Accounting: Introduction, meaning, evolution, scope, difference between fraud examination and forensic accounting, Roles and responsibilities of fraud examiners, Role and responsibilities of forensic accountants. Forensic accounting process: Initialization, development of plan, Collection of evidence, interviewing and interrogation, analysis and reporting.

UNIT-IV**15 Hours**

Forensic Accounting Techniques: General, Statistical, digital, Electronic forensics, data mining. Forensic accounting and Legislations IT Act, 2000, Prevention of Money Laundering Act 2002, Government enforcements.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- Chakraborty, S., 2018. *Fraud Examination and Forensic Accounting*. New Delhi: Cengage Learning India.
- Suresh, M., 2017. *Forensic Accounting and Fraud Examination in India*. New Delhi: SAGE Publications India.
- Venkataraman, R., 2016. *Financial Frauds: Prevention and Detection*. New Delhi: McGraw-Hill Education India.
- Crumbley, D.L., Heitger, L.E. and Smith, G.S., 2013. *Forensic and Investigative Accounting*. 6th ed. Sarasota: Spadafore Publishing.
- Albrecht, C.C., Albrecht, W.S., Albrecht, C.O. and Zimbelman, M.F., 2012. *Fraud Examination*. 4th ed. Mason: Cengage Learning.

Course Title: FINANCIAL MANAGEMENT FOR MNC'S	L	T	P	Cr.
Course Code: MCM2451	4	0	0	4

Total Hours:60

Course Objectives: The course aims to provide students with a thorough understanding of international financial management, covering financial markets, exposure management, trade finance, and the role of multilateral financial institutions.

Course Learning Outcomes: After completing the course, students will be able to

1. Understand the concepts, nature, importance, and challenges of international financial management, as well as the differences between domestic and international financial management.
2. Gain knowledge of international financial markets, including the features, roles, and financial instruments such as GDRs, ADRs, Euro bonds, and loan syndications.
3. Learn about factors influencing exchange rates and theories of exchange rate determination, along with the concepts of spot rates, forward exchange rates, and foreign exchange futures.
4. Develop skills in managing transaction exposure, translation exposure, and economic exposure, utilizing techniques like netting, leading/lagging, and pricing policies.
5. Explore international trade finance, including global trends in FDI, political risks, cross-border mergers and acquisitions, and mechanisms like supplier credit, buyers' credit, and letters of credit.

Course Content

UNIT-I

15 Hours

International financial management: Concept, nature, importance and challenges, Domestic vs. International financial management, International monetary system. International financial markets: Features and role of international capital and money markets; International financial instruments: GDRs, ADRs, IDR, Euro bonds, Euro loans, Repos, CPs, Floating rate instruments, Loan syndication and Euro deposits.

UNIT-II

15 Hours

Multilateral financial institutions and foreign exchange market: IMF, World Bank; European monetary system; Importance and functions. Forex market: Structure and functions, major participants, factors influencing exchange rates, exchange rate determination theories; Exchange rate

quotes, Spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures.

UNIT-III

15 Hours

Exposure management: Transaction exposure, translation exposure, and economic exposure. Management of exposures: Internal techniques, netting, marketing, leading and lagging, pricing policy, asset and liability management, and techniques.

UNIT-IV

15 Hours

International trade finance: Global trends in FDI, benefits of investing overseas, political risk and FDI, Overview of cross boarder merger and acquisitions. Supplier credit, buyers credit, documentary credit, letter of credit mechanism.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Shapiro, A.C., 2013. Multinational Financial Management. 10th ed. Hoboken: Wiley.*
- *Eiteman, D.K., Stonehill, A.I. and Moffett, M.H., 2015. Multinational Business Finance. 14th ed. Boston: Pearson.*
- *Hill, C.W.L., 2013. International Business: Competing in the Global Marketplace. 9th ed. New York: McGraw-Hill Education.*
- *Madura, J., 2011. International Financial Management. 11th ed. Mason: Cengage Learning.*
- *Allen, F., 2010. Corporate Finance and Governance in Multinational Corporations. New York: Oxford University Press.*

Course Title: INTELLECTUAL PROPERTY LAW IN INDIA	L	T	P	Cr.
Course Code: MCM2452	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to provide students with a comprehensive understanding of intellectual property laws, including copyright, patents, trademarks, industrial designs, and geographical indications, along with international conventions and legal protections.

Course Learning Outcomes: After completing the course, students will be able to

1. Understand the concept of Intellectual Property (IP), its justification for protection, and the major forms of IP such as copyright, patents, trademarks, and geographical indications.
2. Gain knowledge of international instruments concerning IP rights, including the Berne Convention, TRIPS, WIPO, and UNESCO, and their impact on IP protection.
3. Understand the key aspects of the Patents Act, 1970, including patentability, procedures for filing patents, opposition, revocation, compulsory licensing, and patent maintenance.
4. Understand the principles of industrial design protection, geographical indications, their registration processes, and the rights of authorized users.
5. Gain insights into international conventions related to trademarks, such as the Madrid Protocol and the domain name registration process.

Course Content

UNIT-I

15 Hours

Overview of Intellectual Property: Meaning of property, Justifications for protection of IP, Major forms of IP – Copyright, Patent, Trade Marks, Designs, Geographic indication, Semi -conductors, Plant varieties. International Instruments concerning Intellectual Property Rights: The Berne Convention, Universal Copyright Convention, The Paris Convention, Patent Co-operation Treaty, TRIPS, The World Intellectual Property Organization (WIPO) and the UNESCO.

Copyright Act, 1957: Nature of Copyright, Works in which Copyrights subsist, Author & Ownership of Copyright, Rights Conferred by Copyright, Assignment, Transmission, Licensing of Copyrights, Infringement of Copyrights, Remedies & Actions for Infringement of Copyrights, Copyright Societies, Office, Board, Registration of Copyrights & Appeals.

UNIT-II**15 Hours**

The Patents Act, 1970: Concept of Patent, Product / Process Patents & Terminology, Duration of Patents- Law and Policy Consideration Elements of Patentability,- Novelty and Non Obviousness (Inventive Steps and Industrial Application, Non- Patentable Subject Matter, Procedure for Filing of Patent Application and types of Applications, Procedure for Opposition, Revocation of Patents, Ownership and Maintenance of Patents Assignment and licensing of Patents. Working of Patents: Compulsory Licensing, Patent Agent- Qualification and Registration Procedure.

UNIT-III**15 Hours**

Trademarks: The rationale of protection of trademark as an aspect of commercial and of consumer rights, Definition and concept of Trademarks, Different kinds of marks, Non Registerable Trademarks, Procedure for Registration of Trademarks, Opposition Procedure, Assignment/ Transmission /Licensing of Trademarks, Infringement of Trademarks, Passing off Action, Offences and Penalties.

UNIT-IV**15 Hours**

Industrial Designs: What is a Registrable Design, What is not a Design, Novelty & Originality, Procedure for Registration of Designs, Copyright under Design, Assignment, Transmission, Licenses, Procedure for Cancellation of Design, Infringement, Remedies. Geographical Indication: Meaning and evolution of GI, Difference between GI and Trade Marks, Registration, Rights, Authorized user.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Bhat, A., 2019. Intellectual Property Rights in India: A Handbook for Students, Scholars and Practitioners. New Delhi: LexisNexis.*
- *Gopalakrishnan, N., 2012. Intellectual Property Rights: Unleashing the Knowledge Economy. New Delhi: Tata McGraw-Hill Education.*
- *Vikas, D., 2015. Intellectual Property Law in India. 2nd ed. New Delhi: Butterworths.*
- *Narayanan, P., 2010. Intellectual Property Law. 2nd ed. New Delhi: Eastern Book Company.*
- *Reddy, C. and Manjunath, S., 2017. Intellectual Property Rights in India. 1st ed. New Delhi: Oxford University Press.*

Course Title: PROJECT PLANNING & CONTROL	L	T	P	Cr.
Course Code: MCM2453	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to provide students with a comprehensive understanding of project planning, analysis, and appraisal techniques, including market demand analysis, financial projections, social cost-benefit analysis, and project control methods.

Course Learning Outcomes: After completing the course, students will be able to

1. The concepts, types, and features of projects, including idea generation, investment opportunities identification, and project planning and analysis.
2. Develop skills in market and demand analysis, including demand forecasting, market planning, and sourcing primary and secondary information.
3. Gained knowledge of technical analysis, including materials, inputs, production technology, plant location, and equipment selection.
4. Learn how to conduct financial analysis, focusing on cost components, financing means, and capital structure planning.
5. Understand project appraisal techniques and how to conduct risk analysis under uncertainty.

Course Content

UNIT-I **15 Hours**
 Project: Concept, types, features; Project idea generation; Identification of Investment opportunities; project screening; Project feasibility study project planning and analysis; Project organizational structure.

UNIT-II **15 Hours**
 Market and demand analysis: Sources of information- primary and secondary, Demand forecasting and market planning; Technical Analysis: Materials and inputs, production technology, plant location and layout, selection of plant and equipment, Financial Analysis: Major cost components, means of financing, planning capital structure.

UNIT-III **15 Hours**
 Profitability and financial projections: Cost of production, Break-even Analysis. Projected Profit and loss account, cash flow statement and lance

sheet. Project appraisal techniques: Appraisal under uncertainty and risk analysis.

UNIT-IV

15 Hours

Social Cost Benefit Analysis: Concept, indicators of social desirability of Project, methodology, L&M and UNIDO Approach, SCBA in India. Network techniques for project control: PERT/CPM, problem of time and cost overrun; Project implementation practices in India.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Nagarajan, K., 2017. Project Management and Control. New Delhi: New Age International.*
- *Tripathi, P.C. and Reddy, P.N., 2011. Project Management: Concepts and Techniques. New Delhi: Tata McGraw-Hill.*
- *Gupta, R.B., 2012. Project Management: A Strategic Approach. New Delhi: S. Chand & Co.*
- *Meredith, J.R. and Mantel Jr., S.J., 2017. Project Management: A Managerial Approach. 10th ed. Hoboken: Wiley.*
- *Anbiah, M.L., 2009. Project Planning and Control. New Delhi: Tata McGraw-Hill.*

Course Title: ACCOUNTING SOFTWARE: TALLY	L	T	P	Cr.
Course Code: MCM2454	0	0	8	4

Total Hours: 60

Course Objectives: The course aims to provide learners with a comprehensive understanding of accounting principles using Tally software. It covers creating companies, managing ledgers, processing transactions, and generating financial reports. The course includes training on inventory management, tax compliance, and data security for effective business accounting.

Course Learning Outcomes: After completing the course, students will be able to

1. Grasping fundamental accounting concepts (debits, credits, ledgers, vouchers, trial balance)
2. Understanding double-entry accounting through Tally's interface.
3. Setting up financial year, base currency, and other company-level settings.
4. Taxation and Statutory Compliance
5. Data Security and Backup

Course Content

The Tally Accounting Software course covers key areas like creating companies, managing ledgers, recording transactions, and handling inventory. It includes GST compliance, payroll processing, and generating financial reports such as profit & loss statements and balance sheets. Additionally, the course teaches bank reconciliation, data security, and backup practices to ensure efficient business accounting and management.

Course Title: COMPUTER APPLICATIONS IN BUSINESS	L	T	P	Cr.
Course Code: MCM2455	2	0	0	2

Total Hours: 30

Course Objectives: The course aims to equip students with practical skills in productivity software, communication tools, digital marketing, cloud storage, and AI technologies for enhanced personal and professional development.

Course Learning Outcomes: After completing the course, students will be able to

1. Students will efficiently use word processors (MS Word, Google Docs) and spreadsheets (MS Excel) for document creation and data management.
2. Students will create professional presentations using PowerPoint, Google Slides, and Google Sheets
3. Students will manage emails and calendars and conduct online meetings using tools like Google Meet, Zoom, and Microsoft Teams.
4. Students will create and promote social media pages/channels on platforms like YouTube, Facebook, and Instagram.
5. Students will create, manage, and promote blogs using WordPress, Blogger, and similar tools.

Course Content

UNIT-I

8 Hours

Productivity Applications: Word Processor - MS Word, Google Docs, Libre Office; Spreadsheet - MS Excel.

Presentation Software: PowerPoint, Google Slides, Google Sheets.

UNIT-II

7 Hours

Communication and collaboration Tools: Email and Calendar Applications; Online Meetings -Google Meet, Zoom, Microsoft Teams, Slack, etc.

Cloud Storage and collaboration: Use of Google Drive, One Drive, etc. for storage and resource sharing.

UNIT-III

8 Hours

Marketing Tools: You tube, Facebook, Instagram, Snapchat, etc. resources. Making a channel/page, promoting channel/ page. Blogging, Wordpress Blogger etc. tools for blogging.

UNIT-IV**7 Hours**

AI Tools: Chat GPT, Gemini, Microsoft Copilot; Rephrasing tools, Grammarly, Tools for making websites and apps, Making CV using AI tools.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Lambert, J. and Frye, C., 2019. Microsoft Office 2019 Step by Step. Redmond: Microsoft Press.*
- *Bucki, L., 2021. Microsoft Office 365 All-in-One for Dummies. Hoboken: Wiley.*
- *Dean, A., 2020. YouTube Secrets: The Ultimate Guide to Growing Your Following and Making Money as a Video Influencer. 2nd ed. Las Vegas: Lioncrest Publishing.*
- *Online resources to use the apps and other resources:*
- <https://support.microsoft.com/en-us/office>
- <https://gemini.google.com/?hl=en-IN>

SEMESTER-III

Course Title: DIRECT TAX	L	T	P	Cr.
Course Code: MCM3500	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to provide students with a comprehensive understanding of taxation concepts, including income calculation, tax planning, deductions, exemptions, and filing returns, as well as the roles of tax authorities and legal provisions related to income tax.

Course Learning Outcomes: After completing the course, students will be able to

1. Understand the basic concepts of taxation, including definitions of person, assessee, income, and the basis of charge, previous year, and assessment year.
2. Learn about different heads of income such as salary, house property, business and profession, capital gains, and income from other sources.
3. Understand the deductions under section 80C to 80G and exclusions from total income, including provisions for various exemptions and tax planning strategies.
4. Develop an understanding of tax deducted at source (TDS), tax collected at source (TCS), and the procedures for set-off and carry-forward of losses.
5. Gain insight into penalties, offences, and prosecution under income tax law, and the role of income tax authority wise in enforcement.

Course Content**UNIT-I****15 Hours**

Definitions and Basis of Charge: Definitions of Person, Assessee, Income. Basis of Charge, Previous Year, Assessment Year, Scope of Total Income, Deemed Income, casual income, Basics concepts about tax planning & Management, Tax Evasion, Tax Avoidance, Ethics in Taxation, PAN, Residential Status of Assessee, Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income.

UNIT-II**15 Hours**

Heads of Income: Income from Salary, Income from House Property, Profits and Gains from Business and Profession, Income from Capital Gains, Income from Other Sources.

UNIT-III**15 Hours**

Deductions u/s 80 and Exclusions from the Total Income: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U, 80G, 80TTA. Tax deducted at Source & Tax Collected at Source. Set-off and Carry Forward of Losses. Deemed Income Rebate and Relief of Tax.

UNIT-IV**15 Hours**

Computation of Income and Tax of Individual, Firm and Company and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5) Computation of Income & Tax of Individual and Partnership Firm, Penalty, Offences and Prosecution, Income Tax Authorities.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- Ahuja, G., 2021. *Systematic Approach to Income Tax*. New Delhi: Bharat Law House.
- Gaur, N., Narang, S. and Puri, V., 2020. *Corporate Tax Planning and Management*. Ludhiana: Kalyani Publishers.
- Mehrotra, H.C., 2021. *Income Tax Law & Practice*. Agra: Sahitya Bhawan Publications.
- Singhania, K.V., 2021. *Direct Tax Theory & Practice*. New Delhi: Taxman Publications (P) Ltd.
- 5. Income Tax India, 2023. *Income Tax Department*. [online] Available at: <https://www.incometaxindia.gov.in>

Course Title: RESEARCH METHODOLOGY	L	T	P	Cr.
Course Code: MCM3501	4	0	0	4

Total Hours: 60

Course Objectives: The objective of this course is to equip students with the essential research methods and techniques to conduct comprehensive and effective research in various fields of study.

Course Learning Outcomes: After completing the course, students will be able to

1. The research process, including the identification of research problems, formulation of research questions, and the steps involved in designing, conducting, and reporting research studies.
2. Apply appropriate research design and sampling techniques based on the research objectives, ensuring the selection of suitable methods for data collection and analysis.
3. Analyze and interpret research data using both quantitative and qualitative techniques, including descriptive and inferential statistics, thematic analysis, and content analysis.
4. Evaluate the ethical considerations involved in conducting research, including obtaining informed consent, ensuring participant confidentiality, and maintaining integrity in data collection and reporting.
5. To equip students with practical skills in research design, data collection, and analysis techniques, enabling them to conduct both qualitative and quantitative research effectively.

Course Content

UNIT-I

15 Hours

Research: Nature, Purpose, and Scope of Research, Definition of research, Importance of research in various fields, Characteristics of good research. Research Process: Steps and Components Identification of research problem, Formulation of research objectives and questions, Literature review and theoretical framework, Research design and methodology, Data collection and analysis, Interpretation and reporting of results, Ethical considerations in research

UNIT-II

15 Hours

Research Design: Types and Selection, Experimental, quasi-experimental, and non-experimental designs, Cross-sectional and longitudinal designs, Case study, survey, and ethnographic designs. Sampling Techniques: Principles and Methods, Probability sampling techniques (simple random

sampling, stratified sampling, cluster sampling), non-probability sampling techniques (convenience sampling, purposive sampling, snowball sampling), Sample size determination.

UNIT-III

15 Hours

Data Collection Methods: Questionnaires and surveys, Interviews (structured, semi-structured, and unstructured), Observations (participant and non-participant). Data Analysis Techniques: Descriptive statistics (measures of central tendency and variability), Inferential statistics (hypothesis testing, correlation, regression), Qualitative data analysis (thematic analysis, content analysis)

UNIT-IV

15 Hours

Research Ethics: Ethical considerations in research involving human participants, Informed consent and confidentiality, Integrity and responsible conduct of research. Research Reporting and Presentation: Writing a research proposal, Structure and format of a research report, Effective presentation of research findings, Publication and dissemination of research results.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Creswell, J.W., 2018. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. 5th ed. Thousand Oaks: Sage Publications.*
- *Sekaran, U. and Bougie, R., 2019. Research Methods for Business: A Skill-Building Approach. 7th ed. Hoboken: Wiley.*
- *Saunders, M., Lewis, P. and Thornhill, A., 2019. Research Methods for Business Students. 8th ed. Harlow: Pearson.*
- *Kothari, C.R., 2019. Research Methodology: Methods and Techniques. 4th ed. New Delhi: New Age International Publishers.*
- *5. Panneerselvam, R., 2014. Research Methodology. 2nd ed. New Delhi: PHI Learning Pvt. Ltd.*

Course Title: ADVANCED EXCEL FOR DATA MANAGEMENT & ANALYSIS	L	T	P	Cr.
Course Code: MCM3502	0	0	8	4

Total Hours: 60

Course Objectives: To develop proficiency in using advanced Excel tools for effective data management, analysis, and reporting to support business decision-making.

Course Learning Outcomes: After completing the course, students will be able to

1. The research process, including the identification of research problems, formulation of research questions, and the steps involved in designing, conducting, and reporting research studies.
2. Apply appropriate research design and sampling techniques based on the research objectives, ensuring the selection of suitable methods for data collection and analysis.
3. Analyze and interpret research data using both quantitative and qualitative techniques, including descriptive and inferential statistics, thematic analysis, and content analysis.
4. Evaluate the ethical considerations involved in conducting research, including obtaining informed consent, ensuring participant confidentiality, and maintaining integrity in data collection and reporting.
5. To equip students with practical skills in research design, data collection, and analysis techniques, enabling them to conduct both qualitative and quantitative research effectively.

Course Content

UNIT-I **15 Hours**
 Data validation and error checking, Advanced sorting and filtering techniques, Working with large datasets ,Conditional formatting for data insights Using text, logical, and lookup functions (IF, VLOOKUP, XLOOKUP, INDEX-MATCH)

UNIT-II **15 Hours**
 Advanced formulas for data analysis (SUMIFS, COUNTIFS, INDIRECT, OFFSET) Pivot tables and pivot charts for data summarization Advanced charting techniques (Combo charts, Sparklines, Histogram, Waterfall) Dashboard creation using Excel Scenario analysis (Goal Seek, Data Tables, Solver)

UNIT-III**15 Hours**

Introduction to Macros and VBA, Recording and editing macros, Writing basic VBA scripts for automation, Looping and conditional statements in VBA, Automating repetitive tasks and report generation.

UNIT-IV**15 Hours**

Introduction to Power Query for data transformation, Merging and appending datasets, Introduction to Power Pivot and DAX functions, Connecting Excel to external data sources (SQL, Web, APIs) , Best practices for data management and reporting

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Bansal, R. (2021) Advanced Excel for Data Analysis and Business Intelligence. New Delhi: BPB Publications.*
- *Gupta, U. & Sharma, R. (2020) Mastering Data Analysis with Excel: Business Analytics and Decision-Making Tools. Mumbai: McGraw Hill India.*
- *Singh, A. (2019) Excel for Professionals: Data Management, Analytics & Visualization. Chennai: Pearson India.*
- *Alexander, M. & Walkenbach, J. (2022) Excel Power Programming with VBA. Hoboken, NJ: Wiley.*
- *5. Berk, K.N. & Carey, P. (2019) Data Analysis with Microsoft Excel. Boston: Cengage Learning.*

Course Title: ENTERPRENUERSHIP AND NEW VENTURE DEVELOPMENT	L	T	P	Cr.
Course Code: MCM3503	2	0	0	2

Total Hours: 30

Course Objectives: To equip students with the knowledge and skills to identify business opportunities, develop viable business models, and understand the key steps in launching and managing a new venture.

Course Learning Outcomes: After completing the course, students will be able to

1. Understand the fundamental concepts of entrepreneurship and the process of new venture creation.
2. Identify and evaluate business opportunities through market research and feasibility analysis.
3. Develop a business model and create a structured business plan.
4. Explore various funding options, including bootstrapping, venture capital, and crowdfunding.
5. Analyze growth strategies and challenges in scaling a startup while addressing legal and regulatory considerations.

Course Content

UNIT-I

8 Hours

Definition and importance of entrepreneurship, Entrepreneurial mindset and traits, Types of entrepreneurship (startup, social, corporate), Opportunity identification and market gap analysis

UNIT-II

7 Hours

Business model canvas: Key components, Value proposition and customer segmentation, Competitive analysis and differentiation. Minimum Viable Product (MVP) and product-market fit.

UNIT-III

7 Hours

Bootstrapping vs. external funding, Venture capital, angel investors, crowdfunding, Basics of financial planning (cost estimation, pricing, revenue models), Break-even analysis and financial forecasting.

UNIT-IV**8 Hours**

Scaling a startup: Strategies and challenges, Marketing and customer acquisition, Legal and regulatory considerations, Case studies of successful startups

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Sharma, D. (2021) Entrepreneurship: Innovation and Business Growth in India. New Delhi: Pearson.*
- *Mitra, S. (2019). Indian Startups: From Idea to Profitable Venture. New Delhi: Sage Publications.*
- *Gupta, A. & Chaturvedi, S. (2020) Entrepreneurial Strategies for Emerging Markets. Mumbai: McGraw Hill India.*
- *Hisrich, R.D., Peters, M.P., & Shepherd, D.A. (2020) Entrepreneurship. 12th edn. New York: McGraw-Hill.*
- *5. Blank, S. & Dorf, B. (2020) The Startup Owner's Manual: The Step-by-Step Guide for Building a Great Company. Pescadero, CA: K&S Ranch.*

Course Title: INTERNATIONAL TAXATION	L	T	P	Cr.
Course Code: MCM3504	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to provide students with a thorough understanding of international taxation, including key concepts like tax treaties, transfer pricing, base erosion and profit shifting, and dispute resolution mechanisms, with a focus on global tax regulations and strategies.

Course Learning Outcomes: After completing the course, students will be able to

1. Gain a comprehensive understanding of the objectives and legislation of international taxation, including source and residence jurisdiction, withholding tax, expatriation tax, and tax havens
2. Understand the role and structure of tax treaties, including various models (UN, OECD, US), negotiation processes, and the interpretation of tax treaties to relieve double taxation.
3. Learn the concept of transfer pricing, its applicability, methods, documentation, and penalties, as well as understanding the challenges associated with transfer pricing.
4. Understand the principles of Base Erosion and Profit Shifting (BEPS), including harmful tax practices, permanent establishment, and the impact of digital economy and intangibles.
5. Learn about international tax dispute resolution mechanisms, including traditional dispute resolution methods, the Dispute Resolution Panel, and the role of the Income Tax Settlement Commission.

Course Content

UNIT-I

15 Hours

Basic Concepts of International Taxation: Objectives of International Taxation. Legislation of International Taxation; Source Jurisdiction of Taxation Residence Jurisdiction of Taxation. Withholding Tax. Expatriation Tax. Tax Haven. Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

UNIT-II

15 Hours

Tax Treaties: Introduction, United Nations Model Convention. OECD Model. US Model. Types of Treaties. Process of Negotiating Tax Treaties. Elements of Tax Treaty. Objectives of Tax Treaties. Interpretation Of Tax Treaties, Relief on Double Taxation

UNIT-III**15 Hours**

Transfer Pricing: Concept of Transfer Pricing, Applicability, Transfer Pricing Vs Arm's length price. Method of Transfer Pricing. Transfer Pricing Documentation. Penalty on Transfer Price. Purpose of Transfer Price. Problem Associated with Transfer Pricing. Safe Harbor Rule & Transfer Pricing Officer.

UNIT-IV**15 Hours**

Base Erosion and Profit Shifting: Introduction. Preventing Treaty Abuse. Harmful Tax Practice. Permanent Establishment. Intangibles. Digital Economy. Financial Transaction. Interest Deduction. Controlled Foreign Company. Action plan on Base Erosion and Profit Shifting. International Tax Dispute Mechanism: Introduction. Structure of International Tax Dispute Mechanism: Traditional Dispute Resolution. Dispute Resolution Panel. Income Tax Settlement Commission. Advance Authority for Ruling. Mutual Agreement Procedure. Advance Pricing Agreement.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Dwarakanath, G.S.S., 2021. International Taxation. New Delhi: Bharat Law House.*
- *Jain, S.P., 2021. International Taxation and Transfer Pricing. New Delhi: Taxmann Publications.*
- *Singhania, V.K. and Singhania, K., 2021. International Taxation. New Delhi: Taxmann Publications.*
- *Lang, M., Peroni, J. and de Bucher, P., 2020. International Taxation in a Nutshell. St. Paul: West Academic Publishing.*
- *5. Baker, P., 2021. International Tax Law. Oxford: Oxford University Press.*

Course Title: CORPORATE TAX PLANNING	L	T	P	Cr.
Course Code: MCM3505	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to provide students with a comprehensive understanding of corporate taxation, focusing on the computation of taxable income, tax liability, and management. It also emphasizes tax planning strategies related to corporate decisions, business restructuring, and tax optimization, while covering the legal and procedural aspects of corporate tax management.

Course Learning Outcomes: After completing the course, students will be able to

1. The processes of corporate tax management, including income return filing, assessment, advance tax payments, tax deductions at source, appeals, and income tax authorities.
2. Develop an understanding of tax planning for various corporate decisions, including capital structure, dividend distribution, and lease vs. buy decisions.
3. Analyze tax implications and planning strategies related to business restructuring, including amalgamations, demergers, and the conversion of business forms like sole proprietorships and firms into companies.
4. Role of tax planning in corporate decision-making and its impact on business operations and profitability.
5. The legal and procedural aspects of corporate taxation, including penalties, fines, and the settlement of cases, with a focus on compliance and optimization.

Course Content

UNIT-I

15 Hours

Corporate taxation: Taxable Income and Tax Liability. Problems on Computation of Taxable Income of Corporate. Minimum Alternative Tax. Dividend Distribution Tax. Tax on Income distributed to Unit holders. Tax incentives to the exporters.

UNIT-II

15 Hours

Corporate Tax Management: Return of Income. Assessment. Advance Payment of Tax. Tax Deductions at Source. Tax Collection at Source. Appeals and revisions. Income Tax Authorities. Settlement of Cases. Advance Ruling for Non Residents. Search and Seizure. Penalties and Fine.

UNIT-III**15 Hours**

Corporate Tax Planning: Introduction of Tax Planning. Tax planning with respect to Forms of Business. Nature of Business. Location of Business. Tax Planning Vs Tax Management. Tax Avoidance Vs Tax Evasion

UNIT-IV**15 Hours**

Tax Planning and Corporate Decisions: Tax planning for business. Capital Structure Decision. Dividend Distribution Decision. Own or Lease. Make or Buy Decision. Shutdown or Continue Decisions. Repair or Replace. Sale of Assets used for Scientific Research. Tax Issues Relating to Business Restructuring: Amalgamation. Demerger. Conversion of Sole Proprietary into Company. Conversion of Firm into Company. Slump Sale. Transfer of Assets between Holding and Subsidiary Company.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Singhania, V.K. and Singhania, K., 2021. Direct Taxes: Law and Practice. New Delhi: Taxman Publications.*
- *Chatterjee, B.D., 2021. Corporate Taxation: A Guide to Tax Planning. New Delhi: Cengage Learning.*
- *Singh, S.P., 2021. Corporate Tax Planning. New Delhi: Taxman Publications.*
- *Harris, P., 2020. Corporate Tax Planning: A Guide for Executives. London: Routledge.*
- *Harris, P., 2020. Corporate Tax Planning: A Guide for Executives. London: Routledge.*

Course Title: SECURITY MARKET OPERATIONS	L	T	P	Cr.
Course Code: MCM3506	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to provide students with an in-depth understanding of the security market, including primary and secondary markets, exchanges in India, and global security market indexes. It also covers the derivatives market, trading mechanisms, algorithmic trading, and mutual funds, along with the process of opening Demat and trading accounts.

Course Learning Outcomes: After completing the course, students will be able to

1. Understand the functions and features of primary and secondary markets, including major exchanges like NSE, BSE, and MCX.
2. Learn about global security market indexes, their construction, and how to compare them over time.
3. Develop an understanding of derivatives markets, including various products like forwards, futures, options, and swaps.
4. Explore the concept and infrastructure of algorithmic trading, as well as the types of trading algorithms.
5. Gain insights into mutual funds, including their evolution, types, regulation in India, and how to evaluate their performance.

Course Content

UNIT-I

15 Hours

Security Market: Meaning, Functions, Features of Primary Market and Secondary Market (NSE, BSE and MCX) Primary Markets: Procedure for floating public issue, Broad Contents of offer Document, Listing of Securities, Private Placement. Exchanges in India (stock, commodities and currencies, Products traded, exchange membership, organization and management.

UNIT-II

15 Hours

Global Security Market Indexes: Use, Construction, stock market indexes, bond market indexes, composite stock-bond indexes, comparison of indexes over time. Clearing and settlement process at National Stock Exchange (NSE) Derivatives Market: Participants, Functions and Products- forward, futures, options and swaps, Option trading strategies.

UNIT-III

15 Hours

Trading Mechanism: Types of orders and margins, circuit filters, delivery norms, contract specifications, trading Software and mobile applications,

contract note and its components. Algorithmic Trading: Concept, Pre requisite, Trading infrastructure, types of trading algorithm

UNIT-IV

15 Hours

Mutual Funds: Evolution, Types of Mutual Fund schemes, Regulation of Mutual Funds in India, Evaluating Performance of Mutual Fund Schemes. Exchange Traded Funds. Opening a Demat and trading account: Process and Documentation Depository (NSDL, CDSL): Role and services.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Chandra, P., 2021. Investment Analysis and Portfolio Management. New Delhi: Tata McGraw-Hill.*
- *Jain, P.K. and Gupta, P.K., 2021. Financial Management. New Delhi: Pearson India.*
- *Kishore, R.M., 2021. Financial Management: Theory and Practice. New Delhi: Taxman.*
- *Brealey, R.A., Myers, S.C. and Allen, F., 2020. Principles of Corporate Finance. 13th ed. New York: McGraw-Hill Education.*
- *Fabozzi, F.J., 2021. The Theory and Practice of Investment Management. Hoboken: Wiley.*

Course Title: CORPORATE FINANCE	L	T	P	Cr.
Course Code: MCM3507	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to equip students with essential knowledge of corporate finance, including valuation, risk management, capital budgeting, capital structure, working capital management, and mergers and acquisitions.

Course Learning Outcomes: After completing the course, students will be able to

1. Understand the scope, importance, and objectives of corporate finance, and comprehend the role of the finance manager in an organization.
2. Analyze different sources of finance, both long-term and short-term, and apply valuation techniques such as the time value of money and amortization schedules.
3. Evaluate risk and return relationships in individual securities and portfolios using Markowitz's Portfolio Theory and the Capital Asset Pricing Model (CAPM).
4. Apply capital budgeting techniques to assess investment projects, manage capital rationing, and make decisions under uncertainty.
5. Calculate the cost of capital using various methods and evaluate capital structure decisions, including equity and debt financing, leverage, and capital structure theories.

Course Content

UNIT-I

15 Hours

Corporate Finance: Scope and Importance, Goals of Financial Management, Role of Finance Manager, The Agency Problem, Organization of Finance Functions. Sources of Finance: Needs, Advantages, Long Term and Short-Term Sources Valuation: Time Value of Money, Techniques, Amortization Schedule. Valuation of Shares and Bonds: Equity Valuation Techniques, Dividend Discount Techniques, Relative Valuation Techniques, Bond Valuation.

UNIT-II

15 Hours

Risk and Return: Security Return, Measurement of Single Security Return, Security risk, Measurement of Single Security Risk, Risk and Return Trade off Portfolio Theory: Markowitz Model or Mean Variances Analysis, Portfolio Risk and Return under Markowitz Model, Diversification and Portfolio Risk. Markowitz Optimal Portfolio Assets Pricing: Capital Assets Pricing Model (CAPM), Security Market Line, Capital Market Line, Single Index Model,

Arbitrage Pricing Theory. Capital Budgeting Decision: Importance, Capital Investment Projects, Estimation and Evaluation of Cash Flows, Capital Budgeting Decision Techniques, Capital Rationing, Capital Budgeting Under Risk and Uncertainty, Capital Budgeting Practices in Indian Companies.

UNIT-III

15 Hours

Cost of Capital: Significance, Opportunity Cost of Capital, Cost of Debt, Cost of Preference Capital, Cost of Equity Capital, Cost of Retained Earnings, Weighted Average Cost of Capital (WACC). Capital Structure Decision: Source of Long-Term Finance, Equity Financing, Debt Financing, Leverage and types, Determinants of Capital structure, Capital Structure Theories. Dividend Decision: Dividend Theories and conflicts, Dividend Policy and Objectives, Factors affecting the Dividend Policy, Forms of Dividends Working Capital Management: Types, Importance, Determinants, Operating and Cash Conversion Cycle, Estimation of Working Capital Needs, Financing of Working Capital.

UNIT-IV

15 Hours

Inventory Management: Concepts, Motives of holding Inventories, Costs associated with Inventories, Inventory Management Techniques. Cash Management: Motives for Holding Cash, Factors affecting the Cash Requirements, Cash Management Strategies, Cash Management Techniques, Cash Management Practices in India. Receivable Management: Concepts, Costs associated with Receivables, Credit Policy and types, Credit Standard and Analysis, Credit Terms, Collection Policy and Procedures, Factoring Services. Derivatives & Risk Management: Types of Financial Risk, Types of Derivatives Products, Participants in Derivatives Market. Merger and Acquisition: Merger & Acquisition in India, Forms of M&A, Difference between M&A, Strategic Rationales for M&A, Process, Due diligence, Regulatory Framework for M&A.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- Brealey, R.A., Myers, S.C. and Allen, F., Principles of Corporate Finance. New York: McGraw-Hill Education.
- Ross, S.A., Westerfield, R.W. and Jaffe, J., Corporate Finance. New York: McGraw-Hill Education.
- Brigham, E.F. and Ehrhardt, M.C., Financial Management: Theory and Practice. Boston: Cengage Learning.
- Chandra, P., 2021. Financial Management: Theory and Practice. 10th ed. New Delhi: Tata McGraw-Hill Education.

- *Khan, M.Y. and Jain, P.K., 2021. Financial Management. 8th ed. New Delhi: Tata McGraw-Hill Education.*

SEMESTER- IV

Course Title: INVESTMENT VALUATION	L	T	P	Cr.
Course Code: MCM4550	4	0	0	4

Total Hours: 60

Course Objectives: The course aims at familiarizing the students with principle and practices of Financial Risk Management and enables them to develop decision-making skills in management risk.

Course Learning Outcomes: After completing the course, students will be able to

1. Comprehensive understanding of the different types of financial risks and the tools and techniques used to manage them.
2. Apply their knowledge to identify, assess, and mitigate financial risks in real-world business settings.
3. Communicate their understanding of financial risk management effectively in both written and oral form.
4. Think critically and creatively about financial risks and develop innovative solutions to manage them.
5. Demonstrate the research skills necessary to conduct independent research on financial risk management.

Course Content**UNIT-I** **15 Hours**

Definition and evolving styles of risk management. Organizing for Financial Risk Management - Role of risk manager- policies-decision making and execution Exposure to Risk and Diversification specific and market risk-forecasting market movements. Forwards and Futures: market volatility.

UNIT-II **15 Hours**

Specific risks managing market risk-Markowitz and Sharpe Single Index models. Managing Bond Risk market conventions and yields-bonds with special features- yield curves- hedging with futures and options. Managing Interest Rate and Currency Risk one period forwards and futures- interest options currency options and hedging longer term interest rate and currency exposures.

UNIT-III **15 Hours**

Various foreign exchange rate risk management strategies- foreign exchange market in India. Basic understanding of commodities-investment opportunities in commodities in India-working of commodity exchanges

importance of risk management in commodity derivatives future of commodity derivatives. Financial Risk Management Case Studies

UNIT-IV

15 Hours

“Greeks”- delta, gamma, vega, theta & rho, The basic Principle: Delta Hedging, Asset Mismatch, Maturity mismatch, basis risk, and minimum variance hedging, Delta-Gamma hedging using options, Value at Risk.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Damodaran, A., 2020. Investment Valuation: Tools and Techniques for Determining the Value of Any Asset. Hoboken: Wiley.*
- *Chandra, P., 2021. Investment Analysis and Portfolio Management. New Delhi: Tata McGraw-Hill.*
- *Khan, M.Y., 2021. Indian Financial System. New Delhi: Tata McGraw-Hill.*
- *Jain, P.K. and Gupta, P.K., 2021. Financial Management. New Delhi: Pearson India.*
- *Bernstein, W.J., 2021. The Four Pillars of Investing. New York: McGraw-Hill.*

Course Title: MANAGEMENT OF INDUSTRIAL RELATIONS	L	T	P	Cr.
Course Code: MCM4551	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to provide an in-depth understanding of industrial relations, trade unions, grievance handling, industrial democracy, and global comparative industrial relations systems.

Course Learning Outcomes: After completing the course, students will be able to

1. Students will grasp the fundamental concepts, models, and historical developments in industrial relations.
2. Students will evaluate the purpose, functions, and structure of trade unions and their role in union-management relations.
3. Students will gain practical knowledge in employee counseling, grievance redressal, and discipline management.
4. Students will understand the concept of industrial democracy and strategies for effective worker participation.
5. Students will compare industrial relations systems and labor welfare practices across different countries.

Course Content

UNIT-I

14 Hours

Industrial relations: Concept, scope, determinants, historical developments, models of Industrial relations, Unitarist, pluralist, Dunlop's and Marxist perspectives of industrial relations; Industrial relations in India; Managing industrial relation changes, industrial relations and productivity, factors affecting Industrial relations; Role of trade unions, government, technology and culture, effective communication systems and Industrial relations management.

UNIT-II

16 Hours

Trade unionism: Meaning and theories of trade unionism, Trade unions Purpose, functions. Structure, social responsibility, and multiplicity of trade unions; Union management relations: Factors affecting union management relations, public policies. Role of State, Constitution, ILO and authorities under Industrial Disputes Act. 1947; Conflict resolutions; Industrial relations machinery in India: provisions under the Act powers and duties of authorities, methods of Industrial disputes resolution (statutory and non-statutory); Forms of industrial conflicts.

UNIT-III**13 Hours**

Employee counseling and grievance redressal machinery; Employee counseling: Types, methods, industrial relations strategies, workers development and participation; Discipline and grievance redressal: Nature of grievances, conciliation, arbitration and adjudication; Collective bargaining: Bargaining process. Strengths and skills.

UNIT-IV**17 Hours**

Industrial democracy and comparative industrial relations; Industrial democracy: Concept and scope, workers participation, strategies for making participation effective; Comparative industrial relations Objectives, significance. principles and variables of comparative analysis, comparative industrial relations and policy in U.K, U.S.A, Japan, Germany, Russia and other developing countries; Labour welfare administration; ILO, ILC and Indian constitutional provisions in relation to labour administration.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Venkata Ratnam, C.S., 2021. Industrial Relations and Labour Legislation. New Delhi: Oxford University Press.*
- *Aswathappa, K., 2020. Human Resource and Personnel Management. New Delhi: Tata McGraw-Hill.*
- *Gupta, R.K., 2021. Industrial Relations in India. New Delhi: S. Chand & Co.*
- *Giri, V.V., 2020. Labour Problems in Indian Industry. New Delhi: Asia Publishing House.*
- *Dunlop, J., 2020. Industrial Relations Systems. New York: Harper & Row.*
- *Katz, H.C., 2020. Theoretical Perspectives on Industrial Relations. Ithaca: ILR Press.*

Course Title: TDS & TCS Compliance	L	T	P	Cr.
Course Code: MCM4552	0	0	8	4

Total Hours : 60

Course Objectives: To provide a comprehensive understanding of TDS and TCS compliance, focusing on legal frameworks, procedural knowledge, and practical applications for businesses and professionals.

Course Learning Outcomes: After completing the course, students will be able to

1. Understand the legal provisions and frameworks governing TDS and TCS compliance under the Income Tax Act, 1961.
2. Calculate and apply TDS and TCS rates for various payments and transactions in different business contexts.
3. Accurately file TDS and TCS returns using appropriate forms and understand the deadlines and procedures for payment.
4. Issue and reconcile TDS and TCS certificates, ensuring compliance with statutory requirements.
5. Analyze real-world case studies to resolve TDS and TCS-related issues and stay updated with recent amendments in tax laws.

Course Content

UNIT-I

12 Hours

Overview of Tax Deduction at Source (TDS) and Tax Collection at Source (TCS), Legal Framework of TDS and TCS under Income Tax Act, 1961 Concept of TDS and TCS, Types of Income subject to TDS and TCS, Overview of PAN, TAN, and their importance in TDS and TCS compliance, Responsibilities of deductor and collector.

UNIT-II

18 Hours

TDS Deduction Mechanism, TDS Rates for different categories of payments (Salary, Contractors, Rent, Interest, etc.), Calculation of TDS and exemptions, TDS Payment Procedures and Due Dates, Filing of TDS Returns and Forms (Form 24Q, 26Q, etc.), Issuance of TDS Certificates (Form 16, Form 16A), Consequences of non-compliance in TDS.

UNIT-III

13 Hours

TCS Deduction Mechanism, TCS Rates for various transactions (Sale of Goods, Scrap, etc.), Calculation of TCS and exemptions, TCS Payment Procedures and Due Dates, Filing of TCS Returns and Forms (Form 27EQ, etc.), Issuance of TCS Certificates (Form 27D) Penalties for TCS non-compliance.

UNIT-IV**15 Hours**

Rectification of TDS/TCS Returns and Reconciliation with Form 26AS, Online Filing of TDS/TCS Returns, Handling and resolving TDS and TCS related issues and disputes, Recent Amendments and Changes in TDS/TCS Provisions, Role of Auditors in TDS and TCS Compliance, Practical Case Studies on TDS and TCS compliance.

Suggested Readings:

- *Bansal, A. (2019).Income tax and GST compliance: A comprehensive guide to TDS & TCS. Taxmann Publications.*
- *Singh, P. (2020).Practical guide to TDS & TCS: Laws and procedural aspects in India. Wolters Kluwer India.*
- *Kumar, R., & Kapoor, P. (2021).Tax deduction and collection at source: An in-depth analysis of TDS & TCS in India. Bharat Law House.*
- *Becker, J. R. (2020).International taxation and compliance: A guide to withholding tax and cross-border tax compliance. Wiley.*
- *Evans, M., & Reynolds, S. (2021).Corporate tax compliance and risk management: Withholding taxes and reporting obligations. Kluwer Law International.*

Course Title: MARKETING OF FINANCIAL PRODUCTS	L	T	P	Cr.
Course Code: MCM4553	2	0	0	2

Total Hours: 60

Course Objectives: The course aims to provide an in-depth understanding of industrial relations, trade unions, grievance handling, industrial democracy, and global comparative industrial relations systems.

Course Learning Outcomes: After completing the course, students will be able to

1. Students will grasp the fundamental concepts, models, and historical developments in industrial relations.
2. Students will evaluate the purpose, functions, and structure of trade unions and their role in union-management relations.
3. Students will gain practical knowledge in employee counseling, grievance redressal, and discipline management.
4. Students will understand the concept of industrial democracy and strategies for effective worker participation.
5. Students will compare industrial relations systems and labor welfare practices across different countries.

Course Content

UNIT-I

15 Hours

Introduction to Financial Products and Services, Overview of Financial Products: Types of financial products (banking products, insurance products, investment products, etc.), Financial Markets: Structure and functioning of financial markets, Consumer Behavior in Financial Services: Factors influencing consumer decisions in financial products, Financial Institutions: Role of Banks, insurance companies, mutual funds, pension funds, etc. Regulatory Environment: Regulatory bodies and policies governing financial products.

UNIT-II

15 Hours

Marketing Strategies for Financial Products, Market Segmentation in Financial Products: Targeting different consumer groups (retail, corporate, high-net-worth individuals), Positioning and Branding of Financial Products: Building brand value and positioning in a competitive financial market, Pricing Strategies for Financial Products: Understanding pricing models for loans, insurance, and investment products, Promotional Strategies: Advertising, sales promotions, public relations, and digital marketing for financial products, Customer Relationship Management

(CRM): Retention strategies, cross-selling, and up-selling in financial services

UNIT-III

15 Hours

Digital Marketing in Financial Services, Emerging Trends in Fin Tech: Mobile banking, digital wallets, robo- advisory, and peer-to-peer lending, Social Media Marketing for Financial Products: Using platforms like Facebook, Twitter, and LinkedIn to promote financial products, Search Engine Optimization (SEO) and Search Engine Marketing (SEM): Optimizing online presence for financial products, Online Customer Acquisition: Strategies for attracting customers through online platforms, Cybersecurity and Consumer Trust: Ensuring safe online transactions and building customer trust in digital financial services

UNIT-IV

15 Hours

Ethical and Legal Aspects of Marketing Financial Products, Ethical Issues in Financial Product Marketing: Transparency, disclosure, and responsible marketing practices, Legal Framework for Marketing Financial Products: Key regulations (RBI guidelines, IRDA regulations, SEBI guidelines), Consumer Protection in Financial Services: Protecting consumers from fraudulent practices, unfair advertising, and misleading financial products, Financial Product Mis-selling: Legal consequences and regulatory measures to prevent mis-selling, Corporate Social Responsibility (CSR) in Financial Services: Role of financial institutions in promoting social good

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Chand, P., 2021. Marketing of Financial Services. New Delhi: Tata McGraw-Hill.*
- *Ghosh, S., 2020. Financial Products and Services Marketing. New Delhi: S. Chand & Co.*
- *Gupta, S., 2021. Financial Services Marketing: A Strategic Approach. New Delhi: Pearson India.*
- *Kotler, P. and Keller, K.L., 2020. Marketing Management. 15th ed. Upper Saddle River: Pearson Education.*
- *5. Borden, N.H., 2018. The Concept of the Marketing Mix. Chicago: Irwin.*

Course Title: GOODS AND SERVICES TAX	L	T	P	Cr.
Course Code: MCM4554	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to provide a comprehensive understanding of Goods and Services Tax (GST), covering its principles, implementation, supply mechanisms, compliance requirements, and the use of the GST portal for filing returns and managing liabilities.

Course Learning Outcomes: After completing the course, students will be able to

1. Comprehensive understanding of Goods and Services Tax (GST), its constitutional aspects, implementation, and the role of the GST Council.
2. The concept of supply under GST, including the various types of supply, and the conditions for claiming Input Tax Credit (ITC) and its application.
3. The knowledge of GST liability calculation, payment methods, and the process of filing returns, including challan generation, TDS, and TCS.
4. The GST portal, including its ecosystem, GST Suvidha Providers (GSP), and the process of invoice uploading and assessment.
5. The compliance aspects under GST, including assessment, audit, anti-evasion measures, appeals, and the penalties under the CGST, SGST, and IGST laws.

Course Content

UNIT-I

15 Hours

Goods and Services Tax, 2017 – Introduction, Constitutional aspects, Implementation, GST Council, Liability of Tax Payer under IGST, CGST, SGST and UTGST. Rates for Levy of GST and collection. Exemption from GST: Introduction, Composition Scheme and remission of Tax. Registration: Introduction, Registration Procedure, Special Persons, Cancellation.

UNIT-II

15 Hours

Supply: Meaning and Scope, Elements that constitutes supply, Self supplies, composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply. Input Tax Credit: Introduction, Conditions necessary for obtaining ITC, Tax Invoice Credit & Debit notes, e-way bill. Job Work

UNIT-III**15 Hours**

Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS &TCS. Reverse charge. Returns: various returns to be filed by the assesses

UNIT-IV**15 Hours**

GST Portal: Introduction , GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices Assessment, Audit, Anti-evasion & Enforcement under CGST, UTGST & IGST Law. Appeals, Revision and Penalties.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Taxmann, 2017. Taxmann's GST Manual 2017. New Delhi: Taxman Publications (P) Ltd.*
- *Datey, V.S., 2017. Taxmann's GST Ready Reckoner. New Delhi: Taxman Publications (P) Ltd.*
- *Gupta, S.S., 2017. GST-How to Meet Your Obligations. New Delhi: Taxman Publications (P) Ltd.*
- *Singh, R., 2018. GST: A Practical Guide. New Delhi: Wolters Kluwer India.*
- 5. *GST.gov.in, 2023. Manuals, Videos and FAQ. [online] Available at: <https://www.gst.gov.in> [Accessed 10 March 2025].*

Course Title: IMPORT-EXPORT TAX PROCEDURE	L	T	P	Cr.
Course Code: MCM4555	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to equip students with the knowledge of import-export procedures, taxation mechanisms, global trade agreements, and practical skills in customs compliance and documentation.

Course Learning Outcomes: After completing the course, students will be able to

1. Understand international trade regulations and the import-export framework.
2. Comprehend taxation mechanisms like customs duties, GST, and other levies in international trade.
3. Analyze the impact of global trade agreements on import-export taxation.
4. Develop tax strategies for efficient management of import-export operations
5. Encourage critical thinking on emerging trends and challenges in import-export taxation.

Course Content

UNIT-I 12 Hours

Definition and importance of import-export in international trade, The role of the customs department, Types of international trade, Export and Import Documentation, Commercial Invoice, Bill of Lading, Packing List, Certificate of Origin, Shipping Bill/Import Bill of Entry, Basic trade regulations and policies in India (EXIM Policy)

UNIT-II 18 Hours

Types of Customs Duties, Basic Customs Duty, Additional Customs Duty, Countervailing Duty (CVD), Anti-Dumping Duty, Safeguard Duty, Customs Valuation Methods, Transaction Value Method, Deductive Value Method, Computed Value Method, GST on Import and Export of Goods ,GST on imports, Export of goods under GST, Refunds and exemptions under GST Customs Act, 1962: Overview Customs Tariff Act, 1975.

UNIT-III 15 Hours

Customs Procedures for Imports, Pre-import clearances Customs valuation and classification, Import documentation, Payment of Customs Duty, Export Procedures, re-export formalities, Export incentives and subsidies, Export documentation, Export Clearance and Shipment, Role of Clearing and Forwarding Agents (C&F Agents),Risk Management in Customs Procedures

UNIT-IV**15 Hours**

World Trade Organization (WTO) and its role in global trade, India's Free Trade Agreements (FTA) and Preferential Trade Agreements (PTA) Impact of international trade laws on import-export taxation, Export Credit Guarantee Corporation (ECGC) and Export Finance, Export Documentation and Compliance in International Trade, Non-tariff barriers to trade, Customs reforms and technology, Role of digital documentation in modern import-export, GST implementation challenges and implications.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Bansal, S.K., 2018. Export-Import Procedures and Documentation. New Delhi: Vikas Publishing House.*
- *Puri, M., 2017. International Trade and Taxation. New Delhi: Tata McGraw-Hill Education.*
- *Gupta, S., 2019. Export-Import Procedures and Documentation: A Practical Approach. 2nd ed. New Delhi: Sultan Chand & Sons.*
- *Czinkota, M.R., Ronkainen, I.A. and Moffett, M.H., 2018. International Business: Environment and Operations. 15th ed. Hoboken: Wiley.*
- *Hill, C.W.L., 2017. International Business: Competing in the Global Marketplace. 11th ed. New York: McGraw-Hill Education.*

Course Title: CONTEMPORARY ISSUES IN COMMERCE	L	T	P	Cr.
Course Code: MCM4556	4	0	0	4

Total Hours: 60

Course Objectives: The course aims to provide an in-depth understanding of current economic, financial, marketing, and human resource issues, along with their impact on business and development.

Course Learning Outcomes: After completing the course, students will be able to

1. Research and analyze complex contemporary commerce issues, and formulate well-reasoned and coherent arguments and reach well considered conclusions in relation to those issues.
2. Learn about Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services.
3. Focus on Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes.
4. Reshaping Rural Marketing; Modern Retailing Challenges in India, Marketing through Social Networking Websites, Evolving E-Marketing in India.
5. Assess financial innovations, the effects of the global financial crisis, and recent trends in banking and financial services.

Course Content

UNIT-I **15 Hours**
 General Issues: Balance of Payment and Deficit Financing, Tax Regulations & Economic Growth, Role of Micro Finance in Rural Development, Corporate Social Responsibility: Ethics and Accountability Information and Communication Technology. E- Learning : An Effective Tool in Present Educational Scenario, Mobile Communication: A Revolutionary tool in I.T.

UNIT-II **15 Hours**
 Finance Issues: Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services.

UNIT-III **15 Hours**
 Marketing Issues: Reshaping Rural Marketing; Modern Retailing Challenges in India, Marketing through Social Networking Websites, Evolving E-Marketing in India.

UNIT-IV**15 Hours**

Human Resource Issues: Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Mishra, S.K. and Puri, V.K., 2023. Indian Economy. New Delhi: Himalaya Publishing House.*
- *Bhalla, V.K., 2022. Financial Management and Policy. New Delhi: S. Chand & Co.*
- *Gupta, P.K., 2021. Human Resource Management. New Delhi: Sultan Chand & Sons.*
- *Porter, M.E., 2020. Competitive Advantage: Creating and Sustaining Superior Performance. New York: Free Press.*
- *5. Daft, R.L., 2022. The Leadership Experience. 13th ed. Boston: Cengage Learning.*

Course Title: PUBLIC FINANCE	L	T	P	Cr.
Course Code: MCM4557	4	0	0	4

Total Hours: 60

Course Objectives: To impart the knowledge on the key areas in public finance like resource mobilization, public expenditure policy for the good governance.

Course Learning Outcomes: After completing the course, students will be able to

1. Interdependence of fiscal and monetary policy
2. Understanding various resource mobilization techniques
3. Role of taxation and public policy
4. Management and control of public expenditure
5. Analyze and evaluate the role of the government in the economy

Course Content

UNIT-I

15 Hours

Meaning and definition of Public finance – objectives of fiscal policy – full employment anti-inflation, economic growth, redistribution of income and wealth: interdependence of fiscal and monetary policies: Budgetary deficits and its implications: Fiscal policy for stabilization- automatic VS discretionary stabilization: Alternative measures of resource mobilization and their impact on growth, distribution and prices; Balanced budget multiplier.

UNIT-II

15 Hours

Economics of Taxation. Taxation of income and wealth. Taxation of consumption and trade. Taxation and the environment - taxation and Natural Resources. Tax Incentives, compliance, and enforcement- Tax reform. User Charges. Tradeoff between equity and efficiency in taxation; theory of measurement of dead weight losses; the problem of Double Taxation. Classical view of Public Debt; Compensatory aspect of Debt policy; Burden of Public Debt; Sources of Public Debt

UNIT-III

15 Hours

Demand revealing schemes for public goods contributions of Clarks, Groves and Leyard, Tiebout model, theory of club goods; stabilization policy- Keynesian case for stabilization policy; Uncertainty and expectations; failure of /inter-temporal markets; liquidity preference; Social goals; poverty alleviation; provision of infrastructural facilities, removing distributional inequalities and regional imbalances.

UNIT-IV**15 Hours**

Public Goods and Private Goods. Public choice in determining the level of public expenditure - public sector production and provision, Government Failure, and private sector participation-Public- Private Partnerships in production and provision. Government social protection policies. Assessment of public sector expenditure, efficiency and effectiveness.

Transaction Mode

Class Room Lecture, Interactive sessions, PPT, Tutorials and Group Discussions etc.

Suggested Readings:

- *Goode, R., 2013. Government Finance in Developing Countries. Washington, D.C.: Brookings Institution Press.*
- *Musgrave, R.A. and Musgrave, P.B., 2009. Public Finance in Theory and Practice. 5th ed. Tokyo: McGraw-Hill.*
- *Agarwal, V.K., 2015. Public Finance: Principles and Practice. New Delhi: S. Chand & Co.*
- *Rosen, H.S. and Gayer, T., 2014. Public Finance. 10th ed. New York: McGraw-Hill Education.*
- *5. Bhargava, B.P., 2017. Public Finance and Taxation. New Delhi: Pearson.*