

St. Joseph's College of Commerce
(Autonomous)
163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4th Cycle) by the
National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as
“COLLEGE WITH POTENTIAL FOR EXCELLENCE”



Bachelor of Commerce
(Professional – Strategic Finance)

Semester V & VI
Syllabus as per National Education Policy 2020
Curriculum Framework w.e.f., 2021-2022

Academic Year 2025 – 2026
Batch 2023

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bengaluru City University)

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management, the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011, SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 65th in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2023 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse programmes in Commerce and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (BPM- Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers six one-year Post Graduate Diploma programmes.

ABOUT THE DEPARTMENT

The B.Com Department of St. Joseph's College of Commerce has efficiently streamlined all its courses to reflect an interdisciplinary approach to understanding the contemporary business environment. Its aim is to construct a strong foundation in core subjects such as Accounting, Taxation, Economics, Statistics, Auditing along with a choice of Cost Accounting, Finance, Business Analytics, Marketing and Human Resources, studied in the fifth and sixth semester. The courses are challenging, yet, rewarding for students with high aspirations. Our students have been sought after by employers for their excellent knowledge, skills and attitude, giving them an edge over their peers from other institutions. The B.Com Programme of the college is rated amongst the top 10 in the country. (India Today, AC Nielson Survey 2016).

OBJECTIVES OF THE B.COM PROGRAMME

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To provide knowledge in all the areas of business to be able to meet expectations of Commerce, Trade and Industry.
3. To sharpen the students' analytical and decision-making skills.
4. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.
5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
6. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.
7. To develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.

Salient Features of four-year Bachelor of Commerce Programme with Multiple Entry and Exit Options

1. The regulations governing the four-year Bachelor of Commerce Programme with Multiple Entry and Exit Options shall be applicable with effect from the Academic year 2021-2022.
2. The Bachelor of Commerce Programme shall be structured in a semester mode with multiple exit options:

rtificate in Commerce	h the completion of First Year (<i>two semesters</i>)
ploma in Commerce	h the completion of Second Year (<i>four semesters</i>)
sic Bachelor Degree	h the completion of Third Year (<i>six semesters</i>)
achelor Degree with Honours	h the completion of Fourth Year (<i>eight semesters</i>)

***As per the current regulations, exit option is only after 6 semesters and 8 semesters.**

3. The four-year undergraduate honours degree holders with research component and a suitable grade are eligible to enter the **Doctoral Programme** in a relevant discipline.

4. The students who exit with Certification, Diploma or Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.
5. The four-year Bachelor of Commerce Programme offers a wide range of multidisciplinary courses with exposure to other disciplines, specializations and areas. The programme aptly caters to knowledge, ability, vocational, professional and skill enhancement along with focus on humanities, arts, social, physical and life sciences, mathematics, sports etc.
6. The four-year Bachelor of Commerce Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.
7. A wide range of *Skill Enhancement Courses* are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.
8. In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of *Open Elective Courses* that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.
9. Students can make a choice of a *specialization/elective* in the 3rd and the 4th year of the programme.

I. **ELIGIBILITY FOR ADMISSION**

Candidates who have completed the two-year Pre-University course of Karnataka State or its equivalent are eligible for admission into this Programme.

II. **DURATION OF THE PROGRAMME**

The duration of the undergraduate degree programme is *four years* (eight semesters) with multiple entry and exit options, within this period. The students can exit after the completion of *one* academic year (two-semesters) with a *Certificate* in the discipline; *Diploma* after the study of *two* academic years (four Semesters) and *Basic Bachelor Degree* after the completion of *three* academic years (six Semesters). The successful completion of *Four-Year* undergraduate Programme would lead to *Bachelor Degree with Honours in the discipline*.

III. **MEDIUM OF INSTRUCTION**

The medium of instruction shall be English.

IV. ATTENDANCE

- a. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses, compulsorily.
- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the End Semester Examination.

V. SUBJECTS OF STUDY: THE COMPONENTS OF CURRICULUM FOR FOUR-YEAR MULTIDISCIPLINARY UNDERGRADUATE B.COM PROGRAMME

The category of courses and their descriptions are given in the following table:

Category of Courses	Objectives/ Outcomes
Languages	Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.
Ability Enhancement Courses	Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
Skill Enhancement Courses	Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.
Vocational Enhancement courses	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ self-employment.
Foundation/ Discipline based Introductory Courses	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
Major Discipline Core Courses	Major Discipline Core Courses aim to cover the basics that a student is expected to learn in that particular discipline. They provide fundamental knowledge and expertise to produce competent and creative graduates with a strong scientific, technical and academic acumen.
Major Discipline Elective Courses	These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.

Open or Generic Elective Courses	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.
Project work/ Dissertation/ Internship/ Entrepreneurship	Students shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.
Extension Activities	As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programme in Govt Schools or Colleges, community service in slums and villages, awareness programme in streets, localities, slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.
Extra/Co-curricular Activities	The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.

VI. CREDIT REQUIREMENT

Credits represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc.

Exit Option	Minimum Credit Requirement*
Certificate in Commerce	51
Diploma in Commerce	101
Basic Bachelor Degree	149
Bachelor Degree with Honours	193

*Credits are subject to change as per the NEP guidelines

VII. TEACHING & EVALUATION

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part – B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of studies.

VIII. EXAMINATION & EVALUATION

CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT

Total marks for each course shall be based on continuous assessment and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, the total marks for CIA and ESE as per NEP will be 40:60.

TOTAL MARKS FOR EACH COURSE	100%
Continuous Internal assessment – CIA 1	20% marks
Continuous Internal assessment – CIA 2	20% marks
End Semester Examination (ESE)	60% marks

EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS:

- The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- During the end of the semester, end semester examination shall be conducted by the college for each course. This, forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- The students shall be informed about the modalities well in advance. The evaluated assignments during component I (CIA 1) and component II (CIA 2) are immediately provided to the students.
- The marks of the total internal assessment shall be published on the ERP for students at the end of semester.
- The internal assessment marks shall be submitted to the COE as per the date mentioned.
- There shall be no minimum in respect of the internal assessment marks.
- Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.

MINIMUM FOR A PASS

- A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.

- b. The student who is passed in all the end semester examinations in the first attempt is eligible for rank
- c. A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class and CGPA but not for ranking.
- d. The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.
- e. If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.

CARRY OVER

Students who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations as per odd or even semester in the next consecutive chance.

CLASSIFICATION OF SUCCESSFUL CANDIDATES

The ten-point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the programmes and the corresponding overall grades. If some students exit at the completion of the first, second or third year of the four-year Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the Cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of;

- Certificate in Business Commerce
- Diploma in Business Commerce
- Basic Bachelor's Degree in Business Commerce
- Bachelor's Degree with Honours in a Discipline

TRANSFER FOR ADMISSION

Transfer for admission is permissible only for odd semesters for students of other universities and within the university.

CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY

- a. His/ her transfer admission shall be within the intake permitted to the college.
- b. Availability of same combination of subjects studied in the previous college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.

- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.
- b. His/her transfer admission shall be within the intake permitted to the college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. The student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

Outcome Based Education (OBE)

B.Com (Professional – Strategic Finance)

Program Educational Objectives (PEO)

Our B.Com (Professional - Strategic Finance) program will produce graduates who will:

PEO1: Be competent, creative and highly valued professionals in industry, academia, or government.

PEO2: Adapt to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development.

PEO3: Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of professionals contributing to the country.

PEO4: Able to continue their professional development by obtaining advanced degrees in accounting and other professional fields.

Programme Outcomes (PO)

After the completion of the **B.Com (Professional - Strategic Finance)**

Programme, the student will be able to:

P01: Disciplinary and Inter - disciplinary Knowledge

Demonstrate the **understanding** of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

P02: Decision Making Skill

Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

P03: Integrated Problem-solving and Research

Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation.

P04: Critical Thinking Skill

Evaluate evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems

P05: Creative Thinking Skill

Develop, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work

P06: Usage of Modern Technology and Tools

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create

information to successfully function in a knowledge economy

P07: Leadership and Team Work

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

P08: Ethical Conduct and Sustainability Practices

Act responsibly and sustainably at local, national, and global levels

P09: Collaboration and Networking Skill

Work collaboratively and respectfully as members and leaders of diverse teams

P010: Self-directed and Life – long Learning

Create goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

Programme Specific Outcomes (PSOs)

B.Com (Professional – Strategic Finance)

P011: Formulation of Strategic Financial Goals

Apply the principles of developing a strategic financial goals and objectives, establishing key performance indicators and evaluate the financial performance by using appropriate financial tools.

P012: Exploring Alternate Solutions

Develop alternate solutions for financial issues and develop systems and processes that meet the specified needs of business with appropriate consideration for social, cultural, economic and financial issues.

B.COM - Honours (Professional - Strategic Finance)									
PROGRAMME MATRIX AS PER NATIONAL EDUCATION POLICY									
Course Category	I	II	III	IV	V	VI	VII	VIII	TOTAL
Part A : Ability Enhancement Compulsory Courses									
Language 3 Hrs/3 Crs	Lan 1	Lan 1	Lan 1	Lan 1	-	-	-	-	
	Lan 2	Lan 2	Lan 2	Lan 2	-	-	-	-	
Compulsory Course 3 Hrs/3 Crs	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Crs	9 Crs	6 Crs	9 Crs	-	-	-	-	30
Part B: Core Courses									
Discipline Specific Core Courses 4 Hrs/4 Crs	Financial Accounting	Corporate Accounting	Strategic Financial Management I	Strategic Financial Management II	Income Tax I	Income Tax II	Corporate Tax	Sustainable Finance	
	Principles of Management	Financial Analytics & Control	Marketing Management	Human resource Management	Business Law	Company Law and Secretarial Practice	Mergers, Acquisition & Corporate Restructuring	Emotional Intelligence for Managerial Effectiveness*	
	Financial Planning & Performances	Business Economics	International Financial Reporting	Theory & Practice of Banking	Principles and Practice of Auditing	Goods And Services Tax	Entrepreneurial Development Programme	Portfolio Management and Analysis*	
	-	-	-	-	Operation Research	Fundamentals of Research	-	-	
Open Electives Course (OEC) 3 Hrs/ 3 Crs	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Elective 3 Hrs/3 Crs	-	-	-	-	Elective 1	Elective 2	Elective 3	Elective 4	
SEC - SB 2 Crs	Digital Fluency	-	Artificial Intelligence	Financial Education Investment Awareness	-	-	-	-	
VEC 3 Hrs/3 Crs	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Research Methodology 4 Hrs/4 Crs	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project 12 Crs	-	-	-	-	-	-	-	Research Proposal Formulation & Project **	
Internship 2 Crs/4 Crs	-	-	-	-	Social Internship 2 Crs	Corporate Internship 2 Crs	-	Internship * 4 Crs	
II	17 Crs	15 Crs	17 Crs	14 Crs	24 Crs	24 Crs	22 Crs	22 Crs	155
Part C: Skill Enhancement Course - Value Based									
Foundation Course Extension and Extracurricular Activities 2 Crs	Psychological Well being	Extension Activities 1 Cr	Yoga	Extension Activities 1 Cr	-	-	-	-	
		Extracurricular Activities/Association/Sports 1 Cr		Extracurricular Activities/Association/Sports 1 Cr	-	-	-	-	
III	2 Crs	2 Crs	2 Crs	2 Crs	-	-	-	-	8
Total	25 Crs	26 Crs	25 Crs	25 Crs	24 Crs	24 Crs	22 Crs	22 Crs	193

Note: Only students who secure 75% marks or 7.5 CGPA and above in the 1st six semesters may choose to undertake research in the 4th year.

**Those who opt for research will have one DSC with Research Proposal Formulation & Project.

*Other students will continue with the regular Core Courses and Internship.

Bachelor of Commerce (Professional - Strategic Finance)
Semester Structure as per National Education Policy

SEMESTER V

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C6 21 DC 501	Income Tax I	DSC-1	4+0+0	60	40	100	4
2.	C6 21 DC 502	Business Law	DSC-2	4+0+0	60	40	100	4
3.	C6 21 DC 503	Principles and Practice of Auditing	DSC-3	4+0+0	60	40	100	4
4.	C6 21 DC 504	Operation Research	DSC-4	4+0+0	60	40	100	4
5.		Discipline Specific Elective 1	DSE-1	3+0+1	60	40	100	3
6.		Vocational Enhancement Course	VEC-1	3+0+1	60	40	100	3
7.	C6 21 SO 501	Social Internship	SEC-SB	0+0+2	-	50	50	2
SUB TOTAL (A)					360	290	650	24

Bachelor of Commerce (Professional - Strategic Finance)
Semester Structure as per National Education Policy

SEMESTER VI

SL. No.	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1.	C6 21 DC 601	Income Tax II	DSC-1	4+0+0	60	40	100	4
2.	C6 21 DC 602	Company Law and Secretarial Practice	DSC-2	4+0+0	60	40	100	4
3.	C6 24 DC 603	Goods and Services Tax	DSC-3	4+0+0	60	40	100	4
4.	C6 21 DC 604	Fundamentals of Research	DSC-4	4+0+0	60	40	100	4
5.		Elective 2	DSE-2	3+0+1	60	40	100	3
6.		Vocational Enhancement Course	VEC-2	3+0+1	60	40	100	3
7.	UG 21 CO 601	Corporate Internship	SEC-SB	0+0+2	-	50	50	2
SUB TOTAL (A)					360	290	650	24

SEMESTER - V
C6 21 DC 501 - INCOME TAX – I

COURSE OBJECTIVES

This course enables the students to understand the provisions of income tax and compute income from salary and house property of an individual assessee.

Module – 1: Introduction **6 Hrs.**

Brief history of Income Tax – Legal Framework– Ethics in Taxation Cannons of Taxation- Finance Bill – Scheme of Income Tax, Income Tax Authorities- Income tax officer and powers and functions, CBDT- powers and functions, Commissioner of Income Tax- powers and functions, Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview

Module – 2: Important Definitions **10 Hrs.**

Definition: Assessee – Person – Assessment Year – Previous Year– Income – Gross Total Income – Total Income, Exempted Incomes- Agricultural Income (Including Integration of Agricultural Income with Non-Agricultural Income).

Module 3: Revenue and Capital Items **2 Hrs.**

Revenue and Capital (a) Receipts, (b) Expenditure and (c) Losses.

Module – 4: Residential Status and incidence of tax **8 Hrs.**

Residential status– Resident – Ordinary & Not ordinary and Non-Resident of individual with incidence of tax – HUF & company – Residential status only.

Module-5: Income from Salary **20 Hrs.**

Income from Salary – Features of Salary Income – Basic Salary– Allowance – Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 – Problems.

Module-6: Income from House Property **14 Hrs.**

Introduction – Annual value under different situations (self- occupied let out – partly self-occupied partly let out – portion wise and time wise) – deductions (u/s 24) – problems.

Skill Development

(These activities are only indicative, the Faculty member can innovate)

1. Collect and fill Form No. 49A (PAN) and 49B.
2. Register for Filing of Income Tax Returns and File the returns
3. Collect the List of enclosures to be made along with IT returns (with reference to salary & H.P).

4. Compute tax liability for your parent / salary income person (including Allowances, perquisites and deductions)
5. Prepare Form-16 of your parent (or with imaginary figures)

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Describe the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.
2. Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
3. Compare and contrast the receipts, Expenditure and Losses of revenue and Capital nature.
4. Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
5. Show the computation of income from salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
6. Show the computation of income from House property an Individual assessee after taking into consideration of deduction U/S 24.

Books for Reference

- ❖ *B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *B. S. Raman: Income Tax.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.*
- ❖ *Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.*
- ❖ *Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax.*
- ❖ *Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.*
- ❖ *Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publication.*

SEMESTER V
C6 21 DC 502 - BUSINESS LAW

COURSE OBJECTIVES

The course is designed keeping in view the knowledge level requirement for mercantile laws and their redressal mechanism

Module – 1: Jurisprudence, Scope and Essential elements of legal systems 8 Hrs.

Introduction to Law – Classification of law – Hierarchy of Courts - Brief of procedure in Courts- Meaning and Scope of business law - Sources of Indian business law

Module – 2: Indian Contract Act of 1872 20 Hrs.

Definition – Types of contracts – Essentials – Offer – Acceptance – Consideration capacity of parties – Free consent (meaning only) – Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract

Module – 3: Sale of Goods Act 1935 8 Hrs.

Law of sale of Goods – Conditions and warranties – Transfer of ownership – Performance of contracts – Remedial measures.

Module -4: Intellectual Property Legislations 4 Hrs.

Meaning and scope of intellectual properties – Patent Act of 1970 and amendments as per WTO agreements: Background – Objects - Definition – Inventions – Patentee – True and first inventor – Procedure for grant of process and product patents – WTO rules as to patents (in brief) – Rights to patentee – Infringement – Remedies.

Module – 5: Consumer Protection Act [COPRA] 6 Hrs.

Background - Definition of (1) Consumer; (2) Consumer Dispute.
(3) Complaint; (4) Deficiency; (5) Service – Consumer Protection Council – Consumer redressal agencies – District Forum – State Commission and National Commission.

Impact of unethical practices in selling and consumption like adulteration, hoarding, black marketing, on the achievement of SDG-3(good health and well-being and SDG-12 (Responsible consumption and production)

Module – 6: Cyber Laws 1999 2 Hrs.

Objectives – Definitions and salient features – Provisions pertaining to piracy and related offences and penalties.

Module-7: Global Law 12 Hrs.

Essential elements of legal systems- Business, political and International legal regulation and conflicts of laws Formation and constitution of business organizations -Agency law, Partnerships, corporations and legal personality, insolvency law and administration. Governance and ethical issues relating to business – Corporate fraudulent behaviour.

Behavioral ethics and justice: - Relationship between justice perceptions in employees and

comparison of ethical and unethical behaviors like violation of conscience, failure to honor commitments, unlawful conduct, disregard of company law

Skill Development

(These activities are only indicative; the Faculty member can innovate)

1. Analyse and prepare a report on the importance of Bankruptcy law.
2. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
3. Draft an agreement to repay a loan borrowed from a bank on installment basis.
4. Analyse and prepare a report on Case laws 'involving points of law of contracts.'
5. Draft a complaint against 'unfair trade practice' adopted by a businessman, to the consumer forum.
6. Prepare a report on the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements [at least 2 cases].
7. Analyse and discuss examples of violation of Cyber Laws.
8. Make a visit to the nearby Civil court and present your observations of a case attended to the class.
9. Develop Mock Court scenario in the class to present a latest popular case from the consumer court.
10. Prepare and discuss the role and importance of Limited Liability Partnership in class.

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Explain the scope of Business Law and its implication on various Business transactions.
2. Illustrate the legal framework of Indian Contract Act and its essentials for making a valid contract.
3. Evaluate the legal framework of Sale of Goods Act 1935 and its essentials for effecting a transfer of ownership.
4. Examine the legal framework of Intellectual Property Legislation and its essentials for obtaining Intellectual Property Rights.
5. Evaluate the provisions of consumer protection Act and its practice relating to consumer protection.
6. Evaluate the provisions of Cyber Laws 1999 pertaining to piracy and related offences.
7. Evaluate the Global legal system and its implication on formation, constitution

and Governance of Business organization at global level.

Books of Reference:

- *Aswathappa and Ramachandra, Business Law, HPH Bare Acts.*
- *Garg, Sareen, Sharma & Chawla, Business Law*
- *N.D. Kapoor, Business Law, Sultan Chand publications*
- *M. C. Kuchhal, Business Law*
- *Nabhi, Business Law, Indian Law House, Mumbai*
- *Tulsian, Business Law, Tata McGraw Hill*

SEMESTER – V

C6 21 DC 503 - PRINCIPLES & PRACTICE OF AUDITING

COURSE OBJECTIVES

This course enables the students to understand the fundamentals of audit, conducting an audit plan, preparation of audit report and their role in corporate governance.

Module – 1: Introduction to Auditing: (Standards of Auditing SA200-299) 8 Hrs.

Auditing- meaning, definition. Objectives of an audit - primary & secondary objective. Case Laws on Audit Objectives. Types of Audit – Statutory & Independent Audit. Meaning of errors, Classification of errors, its detection by an auditor. Frauds – meaning, intention, classification & detection by auditor. Window dressing of financial statements. An overview of Auditing and Assurance Standards issued by ICAI -EDP audit-Extended Business Reporting Language.

Module – 2: Audit Planning: (Standards of Auditing SA200-599) 12Hrs.

Commencing an Audit – Audit Engagement letter, Commencement procedures- (SA 210)

Documentation – Documentation as under SA 230-Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers, materiality (SA 320), audit evidence (SA 500) and documentation.

Formulating an Audit Programme, drawing up the Audit Process. Audit Procedures- Compliance procedures & tests of Detail. Auditing Techniques. Statistical Sampling (SA530) in Auditing. Vouching & verification.

Module – 3: Internal Control: (SA 265) 12 Hrs.

Concept of Internal Control, Internal check & Internal Audit, objectives. Features of a good Internal Control System. Methods of recording existing Internal Control Systems followed by an auditor – Questionnaire, Check list & flow chart methods. Role of the management. Internal control in specific areas – Sales & debtors, Purchases & creditors, Cash & bank balance/receipts/ payments, Fixed Assets, Investments. Review & evaluation of Internal Control Systems, Risk assessment. Reporting to clients on Internal Control weaknesses. (SA 265)

Module – 4: The Company Auditor 10 Hrs

Appointment of Auditor, Remuneration, Functions, Duties of an Auditor. Professional Ethics of an auditor, Rights & Liabilities of an Auditor as per Companies Act 2013.

Module -5: Audit Report (SA700-799)**8 Hrs.**

Auditors Opinion, nature of an Auditors Opinion. Basics of An Audit Report – True & fair view, Audit examination, Information & explanations from the management, Statement of facts Vs. Expression of opinion, date of report & signing. Types of Audit Report. Qualifications in the Auditors Report.

Module – 6: Corporate Governance and investigation**10 Hrs.**

Audit Committees and Corporate Governance, Investigation including Due Diligence.

Forensic Audit: Introduction and Meaning - Needs and Objectives - Frauds and Forensic Audits - Forensic Audit Laws and Regulations - Cyber Forensics.

Skill Development

(These activities are only indicative, the Faculty member can innovate)

1. Collect the information about types of audits conducted in any one Organization.
2. Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an investigation on behalf of a Public Limited Company.
4. Record the verification procedure with respect to any one fixed asset.
5. Prepare a qualified or clean audit report for a given situation.
6. Analyse different Case laws on depreciation – facts and judgments.
7. Discuss and present in class Mandatory Standards issued by ICAI.

COURSE OUTCOMES

After completion of the course, the students will be able to:

1. Describe the meaning, objectives, types of Audit, EDP Audit, XBRL and practices as per the Auditing and Assurance Standard Board prescribed by ICAI.
2. Devise an Audit plan to carry out process of Auditing for an organization as per the Standards of Auditing.
3. Examine the existing Internal Control system and communication of internal control weaknesses.
4. Illustrate the roles and responsibilities of a Company Auditor in accordance with Companies Act 2013.
5. Develop an Audit Report that is in conformity with SA 700 – 799.
6. Analyze Forensic Auditing, the role of Audit committees and its investigation in the

context of Corporate Governance.

Books for Reference

- *B. N. Tandon, S. Sudharsanam & S. Sundharabahu: A Handbook of Practical Auditing, S. Chand & Co. Delhi.*
- *B. N. Tandon: Auditing, S. Chandra & co. Ltd., Delhi.*
- *D. P. Jain: Auditing, Konark Publishers Pvt. Ltd., Delhi.*
- *Dinakar Pagare: Practice of Auditing*
- *Dr. T. R. Sharma: Auditing, Sahitya Bhavan, Agra.*
- *Jagadeesh Prakash: Auditing.*
- *Kamal Gupta & Ashok Arora: Fundamentals of Auditing, Tata McGraw Hill.*
- *C.A Institute study material for Inter and final examinations*

SEMESTER V
C6 21 DC 504 - OPERATIONS RESEARCH

COURSE OBJECTIVES

This course aims to equip the students with optimization techniques pertaining to complex decision making in business.

Module 1: Introduction to Operations Research **4 Hrs.**

Origin - Meaning & Definition - Methodology - Scope - O.R. Models - Features - Techniques - Limitations

Module 2: Introduction to Linear Programming **12 Hrs.**

Introduction - Basic Concepts in LPP - Formulation of LPP Model - Solving LPP using Graphical Method - Maximization and Minimization Model

Module 3: Simplex Method **14 Hrs.**

Introduction - Standard LPP form and its Basic Solutions - Slack- Surplus and Artificial variables - Simplex Algorithm - Artificial Starting Solution - Big-M Method - Minimization of LPP - Duality (Simple Problems Only)

Module 4: Transportation Problem **14 Hrs.**

Introduction-Linear Programming Formulation of the Transportation Problem - Methods of Finding Initial Solution - North-West Corner Method - Least Cost Method - Vogel's Approximation Method - Test for Optimality - Modified Distribution Method - Economic Interpretation - (Special Cases on Prohibited Routes, Unbalanced and Maximization) - Trans-shipment Method (Concept Only).

Module 5: Assignment Problem **8 Hrs.**

Introduction - Mathematical Statement of the problem - Solution Methods of Assignment Problem - Enumeration Method - Simplex Method - Transportation Method - Solving Problems Using Hungarian Method Only.

Module 6: Network Analysis **8 Hrs.**

Introduction - Network Analysis - Guidelines for construction of network diagram - Deterministic Time Estimates - Developing a Project - Network - Project Duration & Critical Path - Forward Pass - Backward Pass - Float - Probabilistic Time Estimates - Difference between PERT & CPM.

Skill Development *(These activities are only indicative, the faculty member can innovate)*

1. Visit a Supply Chain vendor and prepare a report on application of Transportation technique for any process.
2. Analyse using Job assignment techniques, job profiles and the labour cost in a factory.
3. Draw a network diagram for a project and identify the critical path.
4. Compute earliest expected time and latest allowable time for events in a project.

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Describe the nature and scope of OR models and its applications for Business decision making.
2. Develop a Linear Programming model and maximization or minimization of objective function by using graphical method.
3. Solve a Linear Programming problem by using simplex or Big-M method for business decision making.
4. Solve a Transportation problem for business decision making using various methods.
5. Solve an assignment problem for business decision making by using Hungarian method.
6. Develop a project network diagram and analysis by Pert or CPM method for project management.

Books for Reference

- Budnik, Frank S Dennis Mcleavey & Richard Mojena: Principles of Operation Research, AIT BS, New Delhi.
- Gould F J: Introduction to Management Science, Englewood Cliffs N J Prentice Hall.
- Kalavathy S: Operation Research, Vikas Pub Co.
- Naray J K: Operation Research, Theory and applications, McMillan, New Delhi.
- Richard, I. Levin & Charles A. Kirkpatrick: Quantitative Approaches to Management, McGraw Hill, Kogakusha Ltd.
- Sharma J K: Operation Research, Theory and Applications, McMillan, New Delhi. • Srivastava V. K. et.al: Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd.
- Taha Hamdy: Operations Research, Prentice Hall of India.

SEMESTER - VI
C6 21 DC 601 - INCOME TAX – II

COURSE OBJECTIVES

This course enables the students to compute taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

Module 1: Profits & Gains of Business or Profession **16 Hrs.**

Meaning of business–Profession–Profits of business or profession– Features of assessment of profits and gains–Rules for adjustment of profit and loss account– Depreciation u/s 32. Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant.

Module 2: Capital Gains **12 Hrs.**

Meaning and kinds of capital asset – Transfer – Transactions not regarded as transfer – Full value of consideration – Cost of acquisition Cost of improvement–Capital gains exempt from tax exemptions from capital gains u/s 54. Problems on computation of short term and long -term capital gains.

Module 3: Income from Other Sources **12 Hrs.**

General income–Specific incomes–Treatment of specific incomes– Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

Module 4: Deductions from Gross Total Income **8 Hrs.**

(Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes.

Module 5: Carry forward and set off of Losses **2 Hrs.**

Carry forward and set off of Losses

Module 6: Tax Liability of Individuals **10 Hrs.**

Computation of total taxable income and tax liability of an individual.

Skill Development

(These activities are only indicative, the Faculty members can innovate)

1. Create a chart of capital gains index numbers and prepare a table of rates of TDS.
2. Conduct a survey among tax players to understand and analyze the implications of IT Provisions.
3. Develop the process of Income tax filing [considering extraordinary cases, ex: extension of dates during pandemic]
4. Prepare a list of enclosures required for IT filing
5. Apply Income tax provisions and create tax planning for an individual.

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Compute short term and long- term capital gains of an Individual assessee who is involved in Business and Profession.
3. Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s57 and amounts disallowed u/s58.
4. Compute gross total income of an Individual assessee after taking into account deduction u/s80.
5. Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession.
6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

Books for Reference

- ❖ Lal, B. B. (2010). *Income tax. Pearson Education India.*
- ❖ Bhagwati, P. (1998). *Direct Taxes: Law and Practice: Income Tax Wealth Tax Gift Tax with Tax Planning Management.*
- ❖ Dinkar, P. (1992). *Law and Practice of Income Tax.*
- ❖ Ahuja, G., & Gupta, R. (2019). *Direct Taxes Law & Practice. Wolters kluwer india Pvt Ltd.*
- ❖ Mehrotra, D., & Goyal, D. (2015). *Direct Taxes–Law and Practice. Sahitya Bhavan Publication.*
- ❖ Singhania, V. K., & Singhania, J. (1999). *Direct Taxes Ready Reckoner. Taxmann Publication.*
- ❖ Gaur, V. P., & Narang, D. B. (1990). *Income Tax: Law and Practice.*

SEMESTER – VI

C6 21 DC 602 - COMPANY LAW AND SECRETARIAL PRACTICE

COURSE OBJECTIVES

The course enables the students with the knowledge of legal requirements from commencement to liquidation of a company form of an organization.

Module 1: Overview of Companies Act, 2013

6 Hrs.

Overview of Company (History, types of companies) – Authorities related to company law board – Registrar of companies and SEBI (in brief) – Importance and functions (in brief) – Company Secretary: Qualification, appointment and terminations- Secretarial Standard 1 and 2 - Secretarial Audit – Compliance with law - Related Party Transactions – Who are they? - Types and Requirements of law.

Module 2: Company Formation

16 Hrs.

(a) Promotion: Functions and Position of Promoters, steps in promotion, Pre-incorporation contracts and Provisional contract, Law with regard to start ups

(b) Documents to Commence Business:

Memorandum of Association: Meaning and Definition, contents, Doctrine of ultra-vires and Alteration of Memorandum

Articles of Association: Meaning, contents, alteration constructive notice and indoor management

Prospectus: Meaning, definition, importance, contents, Prospectus by implication, Shelf Prospectus, Red Herring Prospectus, Liability for misstatements and statement in lieu of prospects.

Certificate for commencement of business

Module 3 : Shares

16 Hrs.

Allotment – IPO (book building process, only guidelines) – Legal provisions on allotment–Underwriting Agreements–Underwriting Commissions – Buyback of shares – Depository system (D-MAT, RE-MAT) – Transmission of Shares Members and Shareholders: Meaning of Member – Acquisition of Membership – Termination of Membership – Register of Members.

Share Capital: Meaning of Share and Stock – ESOP, Sweat equity, and Shareholders agreement- Differential voting rights–Reduction of Share Capital.

Borrowing and Debenture: Borrowing powers – Effects of Ultra Vi- res borrowings – Mortgage and charge – Debentures – Kinds of Debentures – Debenture Trust Deed - MCA 21 Guidelines

Module 4 : Company Meetings

10 Hrs.

Importance of meetings – Types of meetings – Annual General Meeting and

Extraordinary General Meeting – Requisites of a valid meeting–Quorum–Chairman–Adjourned Meetings–Proxies – Voting – Different types of Resolutions - Drafting of Minutes – Requirements as per Secretarial Standard No. 1 and 2

Module 5 : Directors

6 Hrs.

Need for Directors – Position of Directors – Their appointment – Retirement and removal - Powers of the Board of Directors and Shareholders - Types of Directors: Alternate, Woman, Independent Director - Duties and Responsibilities of a Director

Module 6: Winding-Up

6 Hrs.

Modes of Winding up – Consequences of winding up – Official Liquidator – Defunct Company.

Behavioral ethics and justice:- Relationship between justice perceptions in employees and comparison of ethical and unethical behaviors like violation of conscience, failure to honor commitments, unlawful conduct, disregard of company law.

Skill Development

(These activities are only indicative – the Faculty member can innovate)

1. Apply simulation with the help of BLISS Software.
2. Collect prospectus of a company, identify the type of the prospectus and highlight the important points in the prospectus to the prospective shareholders.
3. Draft a ten pointer agenda for a shareholders meeting.
4. Collect blank share application form and fill in the details required.
5. Draft a Memorandum of Association and Articles of Association of an imaginary joint stock company including the five clauses.
6. Design and present process of Dematerialization and rematerialization.
7. Draft a process flowchart involved in Book building.
8. Explore the MCA21 portal and identify important features of the website and present the important information disseminated.

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the Companies' Act of 2013.
2. Plan for formation of company right from promotion to commencement of business stage.

3. Conduct company meetings as per the compliance to manage the internal and external affairs of company.
4. Illustrate the duties and responsibilities of director as per compliances under companies' act of 2013.
5. Elucidate the role of official Liquidator and the procedure involved in different modes of liquidation.
6. Illustrate the procedure involved in raising capital by way of issue of Shares and Debentures.

Books for Reference

- ❖ *K. Majumdar & G. K. Kapoor: Company Law & Practice.*
- ❖ *Avtar Singh: Principles of Company Law.*
- ❖ *Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Company Law & Secretarial Practice.*
- ❖ *K. C. Garg & Vijay Gupta: Company Law & Secretarial Practice.*
- ❖ *M. C. Bhandari: Guide to Company Law Procedure.*
- ❖ *M. C. Kuchchal: Secretarial Practice.*
- ❖ *M. C. Shukla & Gulshan: Principles of Company Law.*
- ❖ *N. D. Kapoor: Company Law & Secretarial Practice.*
- ❖ *S. C. Kuchehal: Company Law & Secretarial Practice.*
- ❖ *Taxman: Company Law.*
- ❖ *Tuteja: Company Administration and Me*

SEMESTER V

C6 24 DC 604: GOODS and SERVICE TAX

COURSE OBJECTIVE

The course is designed to expose the students to the various provisions of Goods and Services Act and enable students to compute goods and service tax liability as per the provisions.

Module 1: Introduction

5 Hrs.

Taxes, Direct and indirect taxes, the basic features of Indirect taxes and the principal Indirect taxes in India. The concept of GST- The need for GST, Taxes Subsumed not subsumed under GST. The framework under GST (Dual Model), Levy of GST, benefits from implementation of GST. GST Council- composition Power and Functions.

Module 2: Supply Under GST

20 Hrs.

Supply, Types, Time of supply, place of supply and value of supply, Levy and collection of CGST/SGST/IGST, Tax liability on Mixed and Composite supply.

Module 3: Overview of GST Registration, Exemption and Rates

10 Hrs.

Important definitions, Exemptions from Tax, Registration under GST, Special provisions for Casual taxable persons and Non-resident taxable persons, GST Rates, Composition scheme, alternative composition scheme, Reverse Charge Mechanism (RCM).

Module 4: Valuation of Supply, Input Tax Credit & Computation of Tax

15 Hrs.

Computation of transaction Value (simple problems), input tax credit- Definition of: Input Goods, Input Services, Capital goods, Input on Capital Goods, Concept of Input tax credit, Eligibility and conditions for taking ITC, (Numerical Illustrations), Cross Utilization of ITC, computation of tax

Module 5: E- Commerce & Documents of GST

5 Hrs.

Provisions relating to E-Commerce, Tax Invoice, E-Way bill(provisions), Debit note, credit note, Concept of Electronic Credit Ledger, Electronic Cash Ledger- Brief introduction

Module 6: Payment of Taxes and Filing of Returns

5 Hrs.

Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2), Final Monthly Returns (GSTR-3), Annual Returns (GSTR-9) Mechanism of GST Network w.r.t Returns, matching of invoices. GST Network: Structure, and Functions

COURSE OUTCOMES:

After completion of the course, the students will be able to:

1. Analyze the composition, power, and functions of the GST Council.
2. Calculate tax liability and determine supply aspects under various scenarios
3. Evaluate the applicability of ITC in special circumstances .
4. Compare and contrast the significance of different types of returns and their implications
5. Illustrate the structure, vision, mission, and functions of the GST Network

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Narrate the procedure for calculation of CGST, SGCT and IGST.
2. Show the flow chart of GST Suvidha Provider (GST).
3. Prepare chart showing rates of GST.
4. Prepare challans for payment of duty.
5. Prepare Tax invoice under the GST Act.
6. Prepare structure of GSTN and its working mechanism.
7. Prepare list of exempted goods/ services under GST.
8. Prepare organisation chart of GST Council.
9. Prepare the chart showing scheme of GST.
10. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.197
11. Procedure for registration
12. Furnishing of monthly returns.

Books for Reference

Deloitte: GST Era Beckons, Wolters Kluwer.

Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.

All About GST: V.S Datey - Taxman's.

Guide to GST: CA. Rajat Mohan,

Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication

Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.

SEMESTER VI
C6 21 DC 604 – FUNDAMENTALS OF RESEARCH

COURSE OBJECTIVE

This course enables the students with the basic knowledge of research, data collection and analysis

Module 1: Introduction to Research

8 Hrs.

Meaning – Characteristics – Objectives – Significance – Scope – Types of Research – Research Methods vs. Research Methodology – Research Process – Criterion for a Good Research – Ethics in Research

Module 2: Research Design

6 Hrs.

Meaning & Significance of Research Design – Concepts of Research Design – Classification of Research Design – Experimental Research Designs

Module 3: Sampling & Sampling Techniques

10 Hrs.

Meaning – Census vs. Sampling – Characteristics of Good Sample – Advantages & Limitations of Sampling – Sampling Techniques: Probability & Non-Probability Sampling – Criteria for Selecting Sampling Techniques

Module 4: Collection of Data

12 Hrs.

Meaning – Sources of Data – Primary Method of data collection: Schedule and Questionnaire Design – types of questionnaires, procedure, types of questions, criteria for question designing, questionnaire structure – Interview & Survey Methods - Secondary method of data collection: Classification of secondary data - Qualitative method of data collection - Measurement and Scaling: Types of Scales - Classification of Scales: Single item vs. Multiple items Scales – Comparative vs. Non-comparative Scales – Criteria for Good Measurement

Module 5: Processing & Presentation of Data

10 Hrs.

Processing of Data – Data Validation – Editing of Data – Coding – Classification & Tabulation of Data – Cross tabulation – Graphical Representation of Data – Presentation of Data using relevant Software

Module 6: Data Analysis

14 Hrs.

Descriptive and Inferential Analysis - Mean, Median & Mode – Standard Deviation, Coefficient of Variation & Variance – Normal Distribution – Correlation – Testing the Significance of Correlation Coefficient – Regression – Simple Linear Regression Equation (application using case studies)

COURSE OUTCOMES

After completion of the course the students will be able to:

1. Describe the various types of research and the research process
2. Formulate the research design after critical review of literature
3. Choose an appropriate sampling technique for a given study
4. Compare and contrast the methods of collecting primary and secondary data for given study
5. Present the collected data in Excel after processing the same

6. Apply simple data analysis tools and interpret the results

Skill Development

1. Choose an area of interest, review a minimum of 10 literatures on the same and formulate a topic for prospective research.
2. Given a topic – collect data through primary and secondary sources.
3. Preparation of questionnaire using various scaling techniques.
4. For a given data, analyze data using various statistical tools.

Books for Reference

- ❖ *“Business Research Methods” - Donald R. Cooper & Pamela S. Schindler, 2006. Tata McGraw-Hill.*
- ❖ *“Methodology of Research in Social Sciences” - O.R. Krishnaswamy & M. Ranganatham, 2008. Himalaya Publishing House.*
- ❖ *Israel .D. Data Analysis in Business Research: A step by-step Nonparametric Approach, Sage Publications, New Delhi.*
- ❖ *Research Methodology: Methods and Techniques” C. R. Kothari,2008. New Age International Publishers.*
- ❖ *“Methodology and Techniques of Social Research” - P. L. Bhandarkar & T.S. Wilkinson, 2009. Himalaya Publishing House.*
- ❖ *Business Research Methods” - Alan Bryman & Emma Bell, 2008. Oxford University Press – India Edition.*