

**Sacred Heart College (Autonomous)**

**Department of Commerce Self Finance**

**B. COM - FINANCE AND TAXATION (S/F)**

**Course plan**

**Academic Year: 2016 – 17**

**Semester IV**

## COURSE PLAN

PROGRAMME	BCOM TAX (S / F)	SEMESTER	4
COURSE CODE AND TITLE	15U4CCENG06: ILLUMINATIONS	CREDIT	4
HOURS/WEEK	3	HOURS/SEM	54
FACULTY NAME	BIJO MATHEW		

### COURSE OBJECTIVES

- To understand the anthology of multiple genres of literature and explore the various domains such as prose, speech, short story and poem.
- To comprehend the cultural moorings of a globalized society through the fundamental reading of literary texts thereby bringing an insightful perspective towards life.
- To interpret the profundity of life and scope towards creating individual power, original thinking and perseverance.
- To create a conventional understanding of happiness and courage through literary readings thereby focusing on human spirit
- To evaluate the evolving condition of a politically acclaimed world, focusing on human spirit and behaviour.
- To respond to the problematic scenarios concerning politics, environment and ideology through literary devices in the form of research papers.

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I</b>				
1	Three Days to See	PPT/Lecture	video	
2	Three Days to See	PPT/Lecture	video	
3	Three Days to See	Lecture		
4	Three Days to See	Lecture	video	
5	Three Days to See	Lecture		
6	My Greatest Olympic Prize	PPT/Lecture		
7	My Greatest Olympic Prize	PPT/Lecture	video	
8	My Greatest Olympic Prize	PPT/Lecture		

9	My Greatest Olympic Prize	Lecture		
10	My Greatest Olympic Prize	Lecture	video	
11	Thus Spoke Sudarshan: Interview with God's own Physicist	PPT/Lecture		
12	Thus Spoke Sudarshan: Interview with God's own Physicist	Lecture		
13	Thus Spoke Sudarshan: Interview with God's own Physicist	Lecture	video	
14	Thus Spoke Sudarshan: Interview with God's own Physicist	Lecture		
<b>MODULE II</b>				
15	Are the Rich Happy?	PPT/Lecture		
16	Are the Rich Happy?	Lecture	video	
17	Are the Rich Happy?	Lecture		
18	Are the Rich Happy?	Lecture		
19	Are the Rich Happy?	Lecture		
20	On Courage	PPT/Lecture		
21	On Courage	Lecture	video	
22	On Courage	PPT/Lecture		
23	On Courage	Lecture		
CIA 1				
<b>MODULE III</b>				
24	On Reading in Relation to Literature	PPT/Lecture		
25	On Reading in Relation to Literature	Lecture	video	
26	On Reading in Relation to Literature	Lecture		
27	On Reading in Relation to Literature	PPT/Lecture		
28	On Reading in Relation to Literature	Lecture	video	
29	The Fringe Benefits of Failure and the Importance of Imagination	PPT/Lecture		
30	The Fringe Benefits of Failure and the Importance of Imagination	Lecture	video	
31	The Fringe Benefits of Failure and the Importance of Imagination	Lecture		
32	The Fringe Benefits of Failure and the Importance of Imagination	Lecture		
33	An Ode to Make-Up	PPT/Lecture		
34	An Ode to Make-Up	Lecture	video	
35	An Ode to Make-Up	Lecture		
36	An Ode to Make-Up	Lecture		
CIA II				
<b>MODULE IV</b>				

37	The Nightingale and the Rose	PPT/Lecture		
38	The Nightingale and the Rose	Lecture	video	
39	The Nightingale and the Rose	Lecture		
40	The Nightingale and the Rose	PPT/Lecture		
41	The Nightingale and the Rose	Lecture		
42	Roucolle, the Miser	Lecture		
43	Roucolle, the Miser	PPT/Lecture		
44	Roucolle, the Miser	Lecture	video	
45	Roucolle, the Miser	Lecture		
46	Roucolle, the Miser	Lecture		
47	Quality	PPT/Lecture		
48	Quality	Lecture	video	
49	Quality	Lecture		
50	Quality	Lecture		
51	Everyday Use	PPT/Lecture		
52	Everyday Use	Lecture	video	
53	Everyday Use	Lecture		
54	Everyday Use	Lecture		

### **INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	2/1/2017	Presentations
2	28/1/2017	Role Plays

### **GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
<b>1</b>	12/2/2017	Group Discussions
<b>2</b>	20/2/2017	Performances

### **References**

**Illuminations: Vignettes from Inspirational Literatures**

## COURSE PLAN

PROGRAMME	BCOM TAX (S / F)	SEMESTER	4
COURSE CODE AND TITLE	15U4CRCOM9: CAPITAL MARKET	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	RADHIKA P C		

### COURSE OBJECTIVES

- To familiarise students with the capital market and money market
- To help students to understand more about SEBI and its contribution to Indian Capital Market
- To enable students with the fundamentals of trading, IPO and dematerialization
- To appreciate the emergence of various methods of share floatation and about various Indian Stock Market indices
- To understand various capital market concepts like futures, forwards, swaps apart from appraising about the latest trends in Stock Markets
- To learn briefly about various international stock markets

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I</b>				
1	Capital Market - Introduction	PPT/Lecture	video	
2	Components of Indian Financial System	PPT/Lecture		
3	Role and Functions	PPT/Lecture		
4	Recent Developments	PPT/Lecture		
5	Financial Markets	PPT/Lecture		
6	Classification	PPT/Lecture		
7	Industrial Security Market	PPT/Lecture		
8	Government Security Market	PPT/Lecture		
9	Capital Market	PPT/Lecture		
10	Money Market	PPT/Lecture		
11	Difference between Capital Market and Money Market	PPT/Lecture		

12	Money Market Instruments	PPT/Lecture		
13	Revision			
14	Test/ Viva			
<b>MODULE II</b>				
15	Securities Exchange Board of India	PPT/Lecture		
16	Introduction	PPT/Lecture		
17	Objectives of SEBI	PPT/Lecture		
18	Powers of SEBI	PPT/Lecture		
19	Functions of SEBI: Development functions and Regulatory Functions	PPT/Lecture		
20	Management of SEBI	PPT/Lecture		
21	SEBI and Capital Market	PPT/Lecture		
22	SEBI and Primary and Secondary Market	PPT/Lecture		
23	Revision			
24	Viva /Test			
	CIA-1			
<b>MODULE III</b>				
25	Primary Market – Introduction	PPT/Lecture		
26	Functions of New Issue Market	PPT/Lecture		
27	Various Methods of Floating New Issue	PPT/Lecture		
28	Public Issue: Initial Public Offer (IPO)	PPT/Lecture		
29	Further Public Offer (FPO)	PPT/Lecture		
30	Private Placement			
31	SEBI Regulations for Public/Rights Issue	PPT/Lecture		
32	Bonus Issue	PPT/Lecture		
33	Rights Issue	PPT/Lecture	Q & Ans Session	
34	Private Placement	PPT/Lecture		
35	Book Building	PPT/Lecture		
36	Employee Stock Option Plan	PPT/Lecture		
37	Intermediaries in the New Issue Market	PPT/Lecture		
38	Registrars to the Issue	PPT/Lecture		
39	Brokers to the Issue	PPT/Lecture		
40	Bankers to the Issue	PPT/Lecture		
41	Underwriters	PPT/Lecture		
42	Various types of Underwritings	PPT/Lecture		
43	Revision			
44	Viva / Test			
<b>MODULE IV</b>				
45	Secondary Market – Introduction	PPT/Lecture		
46	Stock Exchange – The concept	PPT/Lecture		
47	Role and Functions of Stock Exchanges	PPT/Lecture		

48	Members of a Stock Exchanges	PPT/Lecture	Video	
49	Types of Speculators	PPT/Lecture		
50	Speculative Transactions	PPT/Lecture		
51	Listing of Securities	PPT/Lecture		
52	Classification of Listed Securities	PPT/Lecture		
53	Advantages and Disadvantages	PPT/Lecture		
54	Methods of Trading in a Stock Exchanges	PPT/Lecture		
55	Screen Based Trading	PPT/Lecture		
56	Online Trading	PPT/Lecture		
57	Process of Trading in Stock Exchange	PPT/Lecture		
58	Depository System – Origin and development	PPT/Lecture		
59	Stock Market Indices	PPT/Lecture	quiz	
60	Index Prices in India	PPT/Lecture		
61	<b>Revision</b>			
62	Viva/Test			
	CIA - II			
<b>MODULE V</b>				
63	Stock Exchanges in India – Introduction	PPT/Lecture		
64	National Stock Exchange (NSE) – origin and development	PPT/Lecture		
65	Bombay Stock Exchange (BSE) – Importance and operations	PPT/Lecture		
66	MCX Stock Exchange Limited	PPT/Lecture		
67	Global Stock Exchanges	PPT/Lecture	quiz	
68	Derivatives – Definition-features	PPT/Lecture		
69	Importance /Benefits of Derivatives	PPT/Lecture		
70	Limitations of Derivatives	PPT/Lecture		
71	Important Types of Financial Derivatives	PPT/Lecture		
72	Derivative Instruments	PPT/Lecture		
73	Futures and Options	PPT/Lecture		
74	Swaps - types	PPT/Lecture		
75	Benefits of Swaps - limitations	PPT/Lecture		
76	Currency Futures in India	PPT/Lecture		
77	Recent Trends in Indian Capital Market	PPT/Lecture		
78 - 90	Revision			

### **INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	15/12/2016	Register and become a shareholder and do the necessary transactions.
2	22/12/2016	Price movement of any blue chip share

### **GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	20/01/2017	Analyse any company in Stock exchange and prepare a brief report on its listing.

### **References**

1. Gupta N. K. and Choprain Monica, Financial Market Institutions and Services, ANE Books.
2. Maheswary Yogesh, Investment Management, Prentice Hall India Learning Private Limited.

### **Web resource references:**

<https://www.elearnmarkets.com/blog/indian-capital-market/>



## COURSE PLAN

PROGRAMME	BCOM TAX (S / F)	SEMESTER	4
COURSE CODE AND TITLE	15U4CRCOM10: SPECIAL ACCOUNTING	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	PRIYA RENJINI		

### COURSE OBJECTIVES

- To understand the final accounts of Banking Companies and apply in business situations
- To understand final accounts of Insurance Companies. and apply in practical situations
- To understand investment accounts and take suitable investment decisions
- To calculate the amount of Claims by understanding the loss of stock and loss of profit policy
- To prepare farm accounts and identify expenses and incomes of hospitals

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I</b>				
1-3	Accounts of banking companies	PPT	Q & A Session	
4-6	Meaning of banking companies	PPT/Lecture		
7	Important provisions of banking companies Act	PPT/Lecture		
8	Important provisions of banking companies Act			
9	Important provisions of banking companies Act	PPT/Lecture		
10-16	preparation of final accounts of banking companies	PPT/Lecture		
16-20	preparation of final accounts of banking companies	PPT/Lecture	Quiz	
21-25	Profit and loss account	PPT/Lecture		
26	Balance sheet	Lecture		

27-28	transactions of special type	Lecture		
29	Asset classification and provisions			
30	Non-Performing Assets.			
<b>MODULE II</b>				
31-33	Accounts of insurance companies	PPT/Lecture	Notes	
34	Insurance companies	CSR		
35	Special terms	Lecture		
36-38	Final accounts	Lecture		
39	Accounts of life insurance	Lecture		
40-42	Revenue account	PPT/Lecture		
43-44	Profit and loss account	PPT/Lecture		
45-46	Balance sheet	PPT/Lecture		
47-50	Determination of profit in life insurance business	PPT/Lecture		
51-53	Valuation balance sheet	Lecture		
54-56	Accounts of general insurance companies-(Fire and Marine only)		Discussion	
57-58	Revenue account			
59-60	Profit and loss account and balance sheet(As per IRDA Regulations act)			
CIA-1				
<b>MODULE III</b>				
61-62	Investment account	PPT/Lecture	Q & A Session	
63	cum interest-	PPT/Lecture		
64	Ex-interest	PPT/Lecture		
65	Cum dividend	Lecture		
66	Ex dividend	Lecture		
67-68	treatment of bonus share	PPT/Lecture		
67	-Right shares	PPT/Lecture	Quiz	
70-72	-Preparation of investment account-(As per AS-13)	PPT/Lecture		
<b>MODULE IV</b>				
73	Insurance claims	PPT/Lecture		
74	Types of claims	PPT/Lecture		
75	-loss of stock policy	PPT/Lecture		
76	Ascertainment of the value of stock on the date of fire	PPT/Lecture		
77	Ascertainment of actual amount of claim to be lodged	PPT/Lecture		
78	Average clause	PPT/Lecture		
79	Loss of profit policy	PPT/Lecture		
80-82	Procedure to ascertain amount of claim	PPT/Lecture		
CIA II				

<b>MODULE V</b>				
83-85	Accounting for specialized type of business	PPT/Lecture		
86-88	Farm accounts	PPPT/Lecture		
89-90	Hospitals	PPT/Lecture		

### **INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	2/1/2017	Problems on accounts of insurance companies

### **References**

- Jain. S.P and Narang. K.L: Advanced Accountancy
- Maheswari. S.N and Maheswari S. K: Advanced Accounting
- Paul. K. R: Corporate Accounting
- Dr. S.M. Shukla and Dr. S .P .Gupta: Advanced Accounting
- Nirmal Gupta and Chhavi Sharma: Corporate Accounting Theory and Practice

## COURSE PLAN

PROGRAMME	BCOM TAX (S / F)	SEMESTER	4
COURSE CODE AND TITLE	15U4COCOM4: ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT	CREDIT	4
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	T P THOMAS		

### COURSE OBJECTIVES

- To encourage students to take up entrepreneurship
- To create awareness on the setting up of an enterprise
- To familiarise students on the various schemes provided for entrepreneurs
- To familiarise the students on the organisations that provide financial and non financial assistance for entrepreneurs.
- To equip students with the basic ideas of preparation of project report.
- To evaluate the problems in entrepreneurship based on case study and take adequate precautions.

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I</b>				
1	Entrepreneurship – Definition – Meaning	PPT/Lecture	video	
2	Concepts of Entrepreneurship	PPT/Lecture		
3	Characteristics, functions	PPT/Lecture		
4	Entrepreneurial Traits	PPT/Lecture		
5	Motivation	PPT/Lecture		
6	Role of Entrepreneur in Economic Development	PPT/Lecture		
7	Factors affecting Entrepreneurial growth	PPT/Lecture		
8	Types of Entrepreneurs	PPT/Lecture		
9	Intrapreneurship and Intrapreneur	PPT/Lecture		
10	Women Entrepreneurship.	PPT/Lecture		
11	Women Entrepreneurship - Problems	PPT/Lecture		

12	Entrepreneurial Development Programme	PPT/Lecture		
13	Steps and Contents of EDP	PPT/Lecture		
14	Need for EDP	PPT/Lecture		
15	Target groups, Contents of the training programme	PPT/Lecture		
16	Revision			
17	Test/ Viva			
<b>MODULE II</b>				
18	Micro Small and Medium Enterprises – Definition – Meaning	PPT/Lecture	Q & A Session	
19	Setting up of MSME	PPT/Lecture		
20	Location significance	PPT/Lecture		
21	Green channel, bridge capital, seed capital	PPT/Lecture		
22	Margin money scheme	PPT/Lecture		
23	Industrial sickness - Importance	PPT/Lecture		
24	Causes and remedies of Industrial sickness	PPT/Lecture	Quiz	
25	Revision			
26	Viva /Test			
	CIA-1			
<b>MODULE III</b>				
27	Institutional support to entrepreneurs – Need for institution support	PPT/Lecture		
28	SIDCO,SIDBI,NIESBUD	PPT/Lecture		
29	EDII,SISI,NREG	PPT/Lecture		
30	SCHEME- SWRNA JAYANTHI Rozgar	PPT/Lecture		
31	Institutional support to small entrepreneurs	PPT/Lecture		
32	National Small Industries Corporation Ltd.-	PPT/Lecture		
33	State Small Industries Development Corporations	PPT/Lecture		
34	District Industries Centres	PPT/Lecture	Q & A Session	
35	Industrial Estates –Specialised Institutions	PPT/Lecture		
36	Technical Consultancy Organizations	PPT/Lecture		
37	Role, functions and impact on entrepreneurship	PPT/Lecture		
38	<b>VIVA</b>			
39	<b>VIVA</b>			
40	<b>VIVA</b>			
41	Revision			
42	Viva / Test			
<b>MODULE IV</b>				
43	Project - Meaning - Features	PPT/Lecture		
44	Classification of Project	PPT/Lecture		
45	Project Management - Meaning	PPT/Lecture	Video	

46	Phases of Project Management	PPT/Lecture		
47	Project identification	PPT/Lecture		
48	Sources of ideas	PPT/Lecture	quiz	
49	Stages in project identification	PPT/Lecture		
50	Project Life Cycle	PPT/Lecture		
51	Project formulation-elements	PPT/Lecture		
52	FeasibilityAnalysis	PPT/Lecture		
53	NetworkAnalysis	PPT/Lecture		
54	<b>Revision</b>			
55	Viva/Test			
	CIA - II			
<b>MODULE V</b>				
56	Project appraisal techniques	PPT/Lecture	Q & A Session	
57	Pay-back period	PPT/Lecture		
58	Problems	PPT/Lecture		
59	Problems	PPT/Lecture		
60	Discounted cash flow techniques – merits and de-merits	PPT/Lecture		
61	Problems	PPT/Lecture		
62	Problems	PPT/Lecture	Quiz	
63	Problems	PPT/Lecture		
64	Capital rationing	PPT/Lecture		
65	Problems	PPT/Lecture		
66	Problems	PPT/Lecture		
67	Preparation of project report	PPT/Lecture		
68	Scope and Content	PPT/Lecture		
69 - 72	Revision			

### **INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	15/12/2016	Preparation of a project report
2	24/12/2016	Study Industrial Sickness confined to any Industry and find out a feasible solution.

## GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
<b>1</b>	20/01/2017	Personal Meeting with an Entrepreneur and discussing about the obstacles faced and how they overcome the same.

## References

- Bhide, Amar V. The Origin and Evolution of New Businesses. Oxford University Press, New York
- Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
- Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi

## Web resource references:

<https://en.wikipedia.org/wiki/Entrepreneurship>

[https://en.wikipedia.org/wiki/Project\\_management](https://en.wikipedia.org/wiki/Project_management)

## COURSE PLAN

PROGRAMME	BCOM TAX (S / F)	SEMESTER	4
COURSE CODE AND TITLE	15U4CRCOM11: FINANCIAL SERVICES	CREDIT	2
HOURS/WEEK	3	HOURS/SEM	54
FACULTY NAME	PETER K T		

### COURSE OBJECTIVES

- To understand the different types of financial services offered by a service provider
- To familiarize with the advantages and disadvantages of each financial service
- To understand the legal and tax implications of each of these financial services
- To examine and evaluate the case studies related to these issues
- To examine the effect of financial services on the market value of a firm
- To examine the effect of financial services on the stake holders of a firm

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I</b>				
1	Financial services	PPT		
2	Meaning	PPT/Lecture		
3	Types	PPT/Lecture		
4	Fund based services			
5	Fee based services	PPT/Lecture		
6	Merchant banking	PPT/Lecture		
7	Functions	PPT/Lecture		
8	Functions	PPT/Lecture		
9	Regulations of merchant bankers	Lecture		
10	Regulations of merchant bankers	Lecture		
<b>MODULE II</b>				
11	Venture capital	PPT/Lecture		
12	Features	CSR		
13	Types	Lecture		



14	Stages of venture capital financing	Lecture		
15	Venture capital process	Lecture		
16	Venture capital process	PPT/Lecture		
17	Structure of venture capital fund	PPT/Lecture		
18	Structure of venture capital fund	PPT/Lecture		
19	Importance of venture capital	PPT/Lecture		
20	Analyzing products and services of venture capital funds	Lecture		
21	Analyzing products and services of venture capital funds			
22	Revision			

**CIA-1**

**MODULE III**

23	Leasing and factoring	PPT/Lecture		
24	Meaning	PPT/Lecture		
25	Definition	PPT/Lecture		
26	Types of lease	Lecture		
27	Types	Lecture		
28	Essentials	PPT/Lecture		
29	Advantages	PPT/Lecture		
30	Limitations factoring	PPT/Lecture		
31	Types of factoring	PPT/Lecture		
32	Importance, Factoring services in India	Lecture		

**MODULE IV**

33	Mutual funds and Securitization	PPT/Lecture		
34	Mutual funds meaning	PPT/Lecture		
35	Types	PPT/Lecture		
36	Types	PPT/Lecture		
37	SEBI Guidelines	PPT/Lecture		
38	Securitization	PPT/Lecture		
39	Meaning	PPT/Lecture		
40	Procedure	PPT/Lecture		
41	Procedure	PPT/Lecture		
42	Securitization in India	PPT/Lecture		
43	Securitization in India	PPT/Lecture		
44	Revision	PPT/Lecture		

**CIA II**

**MODULE V**

45	Credit rating	PPT/Lecture		
46	Credit rating agencies	PPPT/Lecture		
47	Meaning	PPT/Lecture		
48	Types	PPT/Lecture		
49	Importance	PPT/Lecture		

50	Procedure of credit rating	PPT/Lecture		
51	Procedure of credit rating			
52	Recent trends in financial services			
53	Recent trends in financial services			
54	Revision			

### **INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	25/12/2016	CREDIT RATING AGENCIES IN INDIA

### **References**

- Gupta.N.K and Monika Chopra : Financial Markets, Institutions and Services.
- Kevin. S : Security Analysis and Portfolio Management
- Avadhani.V.A : Security Analysis and Portfolio Management
- Donald.M. Fischer : Security Analysis and Portfolio Management
- Bharathi.V. Pathak : Indian Financial System

## COURSE PLAN

PROGRAMME	BCOM TAX (S / F)	SEMESTER	4
COURSE CODE AND TITLE	15OPCFT2: GOODS & SERVICES TAX	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	FARZANA O I		

### COURSE OBJECTIVES

- To understand the concepts of indirect tax
- To evaluate the structure of GST from pre GST period to post GST period.
- To familiarize with the practical applications of GST
- To identify the different types of e-filing of returns
- To comprehend the principles of taxation, objectives of taxes and its impact in the market oriented economy.
- To enable the student as a tax consultant in preparing the tax planning, tax management, payment of tax, and filing of tax returns.

MODULE I Introduction to Goods and Services Tax					
Sl. No	Ses sion	Topic	Method of Teaching	Value Additions	Remarks
1	1	Stages of Evolution of Goods and Services Tax	Lecturing and discussion	Q & A Session	
2	2	Methodology of GST	Lecturing and discussion		
3	3	Subsuming of taxes	Lecturing and discussion		

4	4	Constitutional background	Lecturing and discussion		
5	5	Benefits of implementing GST	Flipped class room		
6	6	Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax	Lecture		
7	7	Important concepts and definitions under CGST Act and IGST Act GSTN - HSN Code - SAC code	lecture		
8	8	GST council – Structure, Power and Functions.	Explaining with examples and execution	Q & A Session	
9	9	Definitions :Aggregate turnover, Agent, Agriculturist, Business, Capital goods, Taxable person, Casual taxable person, Non-Resident taxable person, Common Portal, Ecommerce, India, Composite supply, Mixed supply, Exempted supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Services, output tax, Job work, Manufacture, Input, Inward Supply, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, , Export of goods / services, Import of goods / services, Intermediary	Lecturing		
10	10	Location of supplier of service, Location of recipient of service- Taxable territory, Non-taxable territory	Power point presentation		
<b>MODULE II Levy, Tax Collection and Reverse Charge Mechanism</b>					
11	11	Levy and Collection of Tax	Lecture	Q & A Session	
12	12	Rates of GST	Power point presentation		

13	13	Scope of Supply - Composite and Mixed Supplies	Power point presentation		
14	14	E-commerce under GST regime	Power point presentation		
15	15	Liability to pay tax	lecture		
16	16	Reverse Charge Mechanism	lecture		
17	17	Composition Scheme of Levy	Lecture		
18	18	Value of taxable supply	Lecture		
19	19	Interstate supply	Lecture		
20	20	Intra state supply	Lecture		
<b>MODULE III Concept of time and place of supply &amp; Import and Export Time of supply</b>					
21	21	Concept of time of supply	Lecture	Q & A Session	
22	22	Place of supply	Lecture		
23	23	Significance	Lecture		
24	24,2 5,26	Time and place of supply in case of intra state supply	Lecture		
25	27,2 8,29	Time and place of supply in case of inter state supply	Lecture		
26	30	Time and place of supply in case of import and export of goods and services	Lecture		
<b>MODULE IV Input Tax Credit &amp; Payment of GST Cascading Effect of Taxation</b>					
27	31,3 2,33 ,34, 35	Concept of ITC, Mechanism Benefits of Input Tax Credit	Lecture and Problem solving	Q & A Session	
28	36,3 7,38	Manner of claiming input tax credit in different situations	Lecture and Problem solving		
29	39	Computation	Lecture and Problem solving		
30	40, 41, 42, 43	Input service distribution - Computation - Recovery of Credit - Reversal of credit	Lecture		

31	44	Utilization of Input tax credit	Lecture		
32	45	Cases in which input tax credit is not available	Lecture		
33	46	Tax Invoice	ICT		
34	47	Unauthorised Collection of Tax	Lecture		
35	48	Credit Notes - Debit Notes	Lecture		
36	49	Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger	Lecture		
37	50	Manner of payment of tax	Lecture		
38	51	Tax Deduction at Source - Collection of Tax at Source	Lecture		
39	52	Refunds	Lecture		
MODULE V Registration, Returns and Accounts and Assessment					
41	53	Registration - Persons Liable for Registration	Lecture	Q & A Session	
42	54	Compulsory Registration - Deemed Registration	Lecture		
43	55	Procedure For Registration	Lecture		
44	56	GSTIN	Lecture		
45	57	Amendment of Registration	Lecture		
46	58	Cancellation of Registration	Lecture		
47	59	Revocation of cancellation	Lecture		
48	60-63	Furnishing Details of Supplies	Lecture		
49	64-65	Returns	Lecture		
50	66-67	Accounts and Records	Lecture		
51	68	Forms	Lecture		
52	69-70	Assessment- An overview of various types of assessment.	Lecture		

53	71-90	Revision and previous question paper discussion	Lecture		
<b>ASSIGNMENTS AND SEMINARS</b>					
<b>Sl No</b>	<b>DATE</b>	<b>Topic</b>	<b>Nature of Assignment</b>	<b>Remarks</b>	
1	2-1-17	Filing of return	Activity		
2	20-2-17	Availing of ITC – Self practice	Problem Solving		
<b>TEXTBOOKS AND REFERENCES</b>					
1) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi 2) Indirect Taxes - H.C Mehrotra, SahityaBhavan Publications, New Delhi 3) Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications 4) All About GST- V S Datey- Taxmann Publications. 5) Beginner's Guide to GST- Dr Vandana Bangar					