

NEP and Learning Outcomes based Curriculum Framework (LOCF)

For Postgraduate Programme

Master of Commerce

(Applicable from the Academic Session 2024-25)

*for 3<sup>rd</sup> & 4<sup>th</sup> semester*



Department of Commerce

Gurugram University, Gurugram (Haryana)

(A State Govt. University Established Under Haryana Act 17 of 2017)

*[Signature]*  
18/6/2025

*[Signature]*  
19/06/2025  
Head  
Department of Commerce  
Gurugram University, Gurugram

## Scheme PG A1: Postgraduate Programmes (Course work only)

### Semester 3

Course Code	Course Title	Course ID	L	T	P	L	T	P	Total Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
Core Course(s)														
24CO M-MCCC-A07	Corporate Tax Planning and Management					3	1		4	30	70			100
24CO M-MCCC-A08	Ethics, Corporate Governance and Stability					3	1		4	30	70			100
24CO M-MCCC-A09	Business Research Methods					3	1		4	30	70			100
Discipline Specific Elective Courses														
24CO M-MCDS E-03	Multinational Financial Management OR International Marketing OR Employees Relationship Management					2	1		3	25	50			75
Multidisciplinary Course(s)														
24CO M-MCMD C-03	To be selected from the pool								3					75
Skill Enhancement Course(s)														
24CO M-MCSE C-02	To be selected from the pool								2					50
Value-added Course(s)														
24CO M-MCVA C-02	To be selected from the pool								2					50
Internship /Dissertation/research project														
	Seminar								2			15	35	50
Total Credits									24					600

#Four credits of internship earned by a student during summer internship after 2<sup>nd</sup> semester will be counted in 3<sup>rd</sup> semester of a student who pursue 2 year PG Programme without taking exit option.

## Semester 4

Course Code	Course Title	Course ID	L	T	P	L	T	P	Total Credits	MARKS					
			(Hrs)			Credits				TI	TE	PI	PE	Total	
Core Course(s)															
24COM - MCCC-A10	Strategic Management		3	1		3	1		4	30	70			100	
24COM - MCCC-A11	Risk Management		3	1		3	1		4	30	70			100	
Discipline Specific Elective Courses															
24COM - MCDS E-04	Corporate Finance OR Advertising Management  OR Knowledge Management		2	1		2	1		3	25	50			75	
Multidisciplinary Course(s)															
24COM - MCMD C-04	To be selected from the pool		2	1		2	1		3	25	50			75	
Ability Enhancement Course(s)															
24COM - MCAE C-03	To be selected from the pool								2					50	
Community Engagement/Field Work/Survey/Seminar															
Any activity									6			45	105	150	
Total Credits									22					550	

**Multidisciplinary Course from the department for pool of the Courses in the University**  
**(These courses are to be offered to students of different discipline/Subject)**

**Semester 3**

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
MDC-3	Financial Analysis for stock market		2	1		2	1		3	25	50			75

**Semester 4**

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
MDC-4	Income Tax- Assessment & Procedure		2		1	2		1	3	15	35	5	20	75



**Skill Enhancement Course from the department for pool of the Courses in the University**

\* (These courses are offered by each department for students of other departments/same department and is designed to provide value-based and/or skill-based knowledge and should contain both theory and lab/hands-on/training/field work.)

**Semester 3**

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
SEC-2	One from Pool : Business Communication and Presentation Skills OR Advanced Excel and Data Analysis		1		1	1		1	2	15	35			50

**Value added Course from the department for pool of the Courses in the University**  
**(All the departments will offer VAC for the students of same/other departments)**

**Semester 3**

Course Code	Course Title	Course ID	L	T	P	L	T	P	Credits	MARKS				
			(Hrs)			Credits				TI	TE	PI	PE	Total
VAC-2	E-filing of returns		1		1	1		1	2	5	20	5	20	50

## INSTRUCTIONS FOR THE EXAMINER:

**Instructions for External Examiner:** The question paper shall be divided in two sections as follows:

Question paper/Maximum Marks		70	50	35
Section A	Seven (7/6) short answer type questions from the whole syllabus carrying equal marks each, this section will be compulsory	7*2=14 Marks	6*1= 6 Marks	7*1=7 Marks
Section B	8 questions (2 questions from each unit). The students will be required to attempt four questions, selecting one from each unit.	14*4= 56 Marks	11*4= 44 Marks	7*4= 28 Marks

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for internal marks:

Total Marks	100	75	50	25
Internal Assessment	30	25	15	5
Attendance Below 55= 0 Marks Between 55 to < 65= 1 Marks Between 65 to < 70 = 2 Marks Between 70 to < 75 = 3 marks Between 75 to < 80= 4 Marks 80 and more than 80 = 5 Marks	5	5	5	-
Assignment/ Presentations/ Seminars/ Role plays/ Case Analysis/ Simulations and Class Participation	15	10	5	-
Sessional Examination*	10	10	5	5

\*Sessional examination marks will be based on the best performance out of the two sessional exams conducted within the semester, assessed by the faculty in charge of the courses of study.

# SYLLABUS

(Core and Discipline Specific Courses)

### SEMESTER 3

<b>Name of Subject: Corporate Tax Planning and Management</b>	<b>Maximum Theory Marks: 100 (70+ 30) (TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code: 24COM-MCCC-A07</b>	<b>Time Allowed: 3 hours</b>
<b>Credits: 04 (L-T-P=3-1-0)</b>	<b>Course Type: Core Course</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completion of the course, learners will be able to:

1. Acquaint the students with basic principles underlying the provisions of corporate tax laws.
2. Impart deep knowledge about the latest provision of corporate tax.
3. Understand corporate planning and Management.

#### Course Content:

Unit 1: Corporation Tax: Concept, Tax evasion, Tax avoidance, Tax planning, Tax management, Need for tax planning, Precautions in tax planning, and Limitations of tax planning, Tax planning for new business: Tax planning with reference to location, nature and form of organization of new business.
Unit 2: Tax provisions: Tax provisions relating to special economic zones, infrastructure sector, backward areas, Tax issues relating to amalgamations: Meaning and types of amalgamation, Tax incentives of amalgamation to amalgamating company, amalgamated company and shareholders of amalgamating company, Tax planning with reference to amalgamation of companies.
Unit 3: Tax Planning: Tax Planning relating to capital structure decisions, Dividend policy, Inter corporate Dividends, Bonus share and Bonus debentures, Tax planning in respect of own or lease.
Unit 4: Tax Financial Management Decisions: Tax planning in respect of sale of assets used for scientific research, Make or buy decisions, Shut down or continue decisions, Tax planning in respect of selling in domestic or foreign market.

#### Suggested Readings:

1. Singhania, Vinod K. and Singhania, Monica: Corporate Tax Planning and Business Tax Procedures, Taxmann Publication, New Delhi
2. Ahuja G.K. and Gupta, Ravi: Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
3. Income Tax Act, Income Tax Rules, and Annual Finance Act, Lakhotia, R.N: Corporate Tax Planning, Vision Publications, Delhi.
4. Mehrotra, H. C. and Goyal, S.P., Corporate Tax Planning and Management, Shahitya Bhawan, Agra.
5. Singhania, Vinod K.: Direct Tax Planning and Management, Taxmann Publication, Delhi

<b>Name of Subject: Ethics, Corporate Governance and Stability</b>	<b>Maximum Theory Marks: 100 (70+ 30) (TE+TI+PE+PI=70+30+0+0)</b>
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<b>Course Code: 24COM-MCCC-A08</b>	<b>Time Allowed: 3 hours</b>
<b>Credits: 04 (L-T-P=3-1-0)</b>	<b>Course Type: Core Course</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** After completion of the course, learners will be able to:

1. To create a framework for effective corporate governance by understanding the role and responsibility of different stakeholders in large corporates and how their interplay results in alternate governance structures in different countries.
2. To appreciate the accountability of corporations towards its stakeholders and society and to create an integrated value framework for sustainability.
3. To serve as an effective board member, build professional boards and as senior managers contribute to strengthening board performance.
4. To know about rights and responsibilities of shareholders.

#### **Course Content:**

Unit 1: Concepts and Framework: Company and stakeholders; Ownership and control; Theories and development of corporate governance. Models: Types and basis of adoption; Principals of corporate governance, Implications of corporate scams; Global corporate governance movement; Boards and Directors: Role of Board; Board composition, independence, and committees; Board leadership: Splitting chairman and CEO, CEO succession, Lead director; Building professional boards – directors' selection, executive compensation and stock option, Directors' training and competence, Board diversity, board evaluation; Boards oversight of CEO.
Unit 2: Stakeholders and Shareholder: Shareholders rights and responsibilities; Differential voting rights; Voting mechanism; Class action Suit; Rights of minority shareholders; Activism – exit or voice, shareholder proposals, Institutional activism, stewardship code, foreign institutional investors, proxy advisory firms. Corporate social responsibility- meaning and models; CSR and strategy, CSR in India; Sustainability- Role of company in sustainable development, sustainable reporting, disasters and liability, integrated reporting; Responsible investing.
Unit 3: Board Committees and Risk Management: Internal control; IT governance; Reliability of financial statements; Audit and auditors: Selection, rotation and role; Board committees, Audit committee: Composition and role; Risk management; Related party transactions.
Unit 4: Ethics: Meaning, need and importance; Ethical theories and business decisions; Business ethics; Code of ethics - development and implementation; Ethical dilemma in decisions; Whistle blowing - meaning, types, regulations; Whistle blower policy- structure and execution; Insider trading: meaning, prohibition, trading plan, code and policy; Crony capitalism and corporate funding

#### **Suggested Readings:**



<b>Name of Subject: Business Research Methods</b>	<b>Maximum Theory Marks: 100 (70+ 30) (TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code: 24COM-MCCC-A09</b>	<b>Time Allowed: 3 hours</b>
<b>Credits: 04 (L-T-P=3-1-0)</b>	<b>Course Type: Core Course</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** After completion of the course, learners will be able to:

1. Outline the significance of Research and Research Methodology and to analyse the problems in conducting social science research in India;
2. Formulate Research Problem and Research Design;
3. Determine the sample size in consonance with the research problem and research design;
4. Collect and tabulate required primary and secondary data for analysis;
5. Prepare a report on the basis of collected data.

#### **Course Content:**

Unit 1: Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses
Unit 2: Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment; Methods to Control Extraneous Variables and Environments of Conducting Experiments.
Unit 3: Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources: Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods- questioning techniques, online surveys; Questionnaire Design Procedure. Sampling Plan: Universe, Sample vs. Census; Sample Frame and Sampling Unit; Sampling Design; Sampling Techniques; Sample size

1. Robert, A., G. Monks and Nell, Minow (2011). Corporate Governance. John, Wiley & Sons.  
Satheesh, Kumar, T., N. (2010). Oxford Governance SEBI (2015),.
2. Listing Obligations and Disclosure Requirements Regulations Sharma, J., P. (2016).
3. Corporate Governance, Business Ethics and CSR -, and Tricker, B. (2012),
4. Corporate Governance. Oxford

<b>Name of Subject: Multinational Financial Management</b>	<b>Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)</b>
<b>Course Code: 24COM-MCDSE-03</b>	<b>Time Allowed: 2 hours</b>
<b>Credits: 03 (L-T-P=2-1-0)</b>	<b>Course Type: Discipline Specific Elective Courses</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise six short answer type questions from the whole of the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not exceed 50 words normrmally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** After completion of the course, learners will be able to:

1. Understand the conceptual framework of multinational financial markets and various financial instruments.
2. Know the role and functions of multinational financial institutions
3. Acquaint theories and practice of exchange rate determination and exchange rate management systems.
4. Develop the understanding translation, transaction, and economic exposure and develop exchange risk management strategies.

#### **Course Content:**

Unit 1: International Financial Markets and Instruments: Features of international capital and money markets; Integration of markets; Role of financial intermediaries. International Capital
Unit 2: Money Market Instruments: GDRs, ADRs, IDRs, Euro bonds, Euro loans, Repos, CPs, Floating rate instruments, Loan syndication and Euro deposits. Multilateral financial institutions: IMF, IBRD and European monetary system.
Unit 3: Foreign Exchange Markets: Exchange rate theories; Determining exchange rates; Fixed and flexible exchange rate system; Exchange rate quotes; Spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures; Exchange rate management in India; Foreign Exchange Management Act.
Unit 4: Foreign Exchange Risk: 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 4: Basic concepts and applications of multivariate analysis, Analysis of variance, multiple regression, factor analysis, cluster analysis, discriminant analysis and conjoint analysis. Report Writing: Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure, Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report, Research Briefings: Oral Presentation, Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.

**Suggested Readings: -**

1. Dr Deepak Chawla & Neena Sondhi. Research Methodology-Concepts and Cases. Vikas Publications.
2. Hooda, R.P. Statistics for Business and Economics. Macmillan India, New Delhi.
3. S.N.Murthy and U Bhojanna. Business Research Methods. Excel publishing House.
4. K.V. Rao. Research Methodology in Commerce and Management. Sterling Publications.
5. Donald R Cooper and Pamela S Schindler. Business Research Methods. McGraw Hill.
6. K.N. Krishnaswamy, AppalyerSivakumar and M. Mathirajan. Management Research Methodology, Pearson Education.
7. Dr V.P. Michael. Research Methodology in Management. Himalaya Publishing House



<b>Name of Subject: International Marketing</b>	<b>Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)</b>
<b>Course Code: 24COM-MCDSE-03</b>	<b>Time Allowed: 2 hours</b>
<b>Credits: 03 (L-T-P=2-1-0)</b>	<b>Course Type: Discipline Specific Elective Courses</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise six short answer type questions from the whole of the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not exceed 50 words normrmally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** After completion of the course, learners will be able to:

1. Describe concept and nature of international marketing, international marketing environment and its components, understand the process of international market segmentation, selection and positioning, and critically assess the suitability of different modes of entry into international markets.
2. Understand decisions related to international product planning and pricing.
3. Explain methods for promoting a product in foreign markets and understand issues involved with designing of international promotion strategy.
4. Describe decisions related to international channel and physical distribution strategies.

#### **Course Content:**

Unit 1: Introduction: Importance and scope of international marketing; International market- orientation and involvement; International marketing management process - An overview, International marketing information system. International Marketing Environment: Typology of international marketing environment; Influence of foreign market's physical, economic, socio-cultural, political and legal environments on international marketing decisions; Global trading environment and developments. International Market Segmentation, Targeting and Positioning; Screening and selection of foreign markets; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, operating through wholly-owned subsidiaries abroad.
Unit 2: International Product Planning and Pricing Decisions: Major product decisions –product quality, design, labeling, packaging, branding and product support services; Issue of product standardization vs. adaptation; International trade product life cycle; New product development. Pricing Decisions for International Markets: Factors influencing international price determination; International pricing process, policies and strategies; Delivery terms and currency for export price quotations; Standardised vs. differentiated pricing strategies; Transfer pricing.
Unit 3: International promotion strategies: Communications across countries - Complexities and issues; Country-of-origin effects and strategies for dealing with adverse country-of-origin effects; International promotion mix: Concept, tools and their key features; Developing international promotion campaign; Standardization vs. adaptation issue; Planning for direct mail, sales literature, trade fairs and international advertising; International sales force management: Process and major issues

### Suggested Readings:

1. Apte, P.G: *International Financial Management*, Tata McGraw Hill, New Delhi, Buckley, Adrian: *Multinational Finance*, Prentice Hall, New Delhi.
2. Eitman, D.K. and A.I Stenehill: *Multinational Business Cash Finance*, Addison Wesley, New York. Henning, C.N., W Piggot and W .H Scott: *International Financial Management*, McGraw Hill, International Edition.
3. Levi, Maurice D: *International Finance*, McGraw- Hill, International Edition.
4. O'Connor DJ, Bueso AT: *International Dimensions of Financial Management*; Macmillan, New Delhi. Pilbeam Keith: *International Finance*; MacMillan Press, Hong Kong.
5. New Delhi. Zeneff, D. and J Zwick: *International Financial Management*, Prentice Hall, International Edition.



Name of Subject: Employees Relationship Management	Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)
Course Code: 24COM-MCDSE-03	Time Allowed: 2 hours
Credits: 03 (L-T-P=2-1-0)	Course Type: Discipline Specific Elective Courses

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise six short answer type questions from the whole of the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not exceed 50 words normrmally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** After completion of the course, learners will be able to:

1. Outline the history of employee relations aligned with advances in the industrial age.
2. Describe the framework for organizing, along with strategies and tactics used by employers and unions during organizing campaigns.
3. Describe the process of arbitration and problems with this method to resolve disputes.

#### Course Content:

Unit 1: Industrial Relations-Concept, Theories and Evolution, System Approach to IR-Actors, Context, Web of Rules & Ideology, Trade Unionism, Impact of Trade Unions on Wages, The Trade unions Act ,1926 (with Amendments), Factories Act, 1947 (with Amendments).
Unit 2: Anatomy of Industrial Disputes: Dispute Settlement Machinery: Conciliation- Concept, Types, Conciliation Procedure and Practices in India; Adjudication – Concept and Types; Arbitration: Approaches and Types, Sexual Harassment, Industrial Disputes Act 1947, Provisions in Industrial Disputes- Lay Off, Termination Retrenchment, Closures, VRS, Anatomy of Industrial Disputes, Managing Foreign Nationals in Indian Organizations.
Unit 3: Social Security: Concept, Social Assistance, Social Insurance, Payment of wages Act,1936, Payment of Bonus Act, 1965, Workman's Compensation Act,1923, Payment of Gratuity Act 1982.
Unit 4: Maternity Benefit Act,1961, ESI Act 1948, Provident Fund and Miscellaneous Provisions Act, 1951, I.L.O and social Security, The Concept of Labour Welfare: Definition, Scope and Objectives, Classification of Welfare Work, Agencies for Welfare Work; Agencies for Administering Labour Welfare Laws in India.

#### Suggested Readings:

1. Mamoria C.B. and Mamoria, Satish 'Dynamics of Industrial Relations', Himalaya Publishing House, New Delhi, 1998.
2. Dwivedi, R.S. 'Human Relations & Organisational Behaviour', Macmillan India Ltd., New Delhi, 1997

Unit 4: International Distribution Decisions: Distribution channel strategy: Different types of international distribution channels, their roles and functions: Selection and management of overseas middlemen: International distribution logistics - inventory management, transportation, warehousing, and insurance

**Suggested Readings:**

1. Cateora, Phillip R., Graham, John L. & Gilly, Mary (2016). International Marketing. Tata McGraw Hill.
2. Czinkota, Michael R. & Ronkainen, Ilkka A. (2013). International Marketing. Cengage Learning.
3. Joshi, Rakesh M. (2014). International Marketing. Oxford University Press.
4. Keegan, Warren J. & Green, Mark C. (2015). Global Marketing. Pearson.
5. Onkvist, Sak & Shaw, John J. (2009). International Marketing: Analysis and Strategy. Psychology Press.
6. Terpstra, Vern Foley, James & Sarathy, Ravi (2012). International Marketing. Naper Press.

## SEMESTER 4

Name of Subject: Strategic Management	Maximum Theory Marks: 100 (70+ 30) (TE+TI+PE+PI=70+30+0+0)
Course Code: 24COM-MCCC-A10	Time Allowed: 3 hours
Credits: 04 (L-T-P=3-1-0)	Course Type: Core Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** After completion of the course, learners will be able to:

1. Describe the role of Strategic Management
2. Understand various levels at which Strategy exist namely Corporate, Business and Functional level
3. Help students learn strategic management models
4. Analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.

### Course Content:

Unit 1: Introduction: Role and concept of strategy; Strategic management process; Approaches to strategic decision making; Components of business policy; Strategic role of board of directors & top management. Strategic intent; Environmental Analysis: Analysis of broad environment: Environmental profile; Constructing scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond framework; Analysis of operating environment - Michael Porters model of industry analysis; Strategic group analysis; Analysis of internal environment- Resource audit; Resource Based View (RBV); Core and distinctive competencies; Sustainable competitive advantage and transient competitive advantage.

Unit 2: Strategic Choices: Strategic options at corporate level: Growth, stability and retrenchment strategies; Corporate restructuring; Strategic options at business level- Michael porters' competitive strategies and cooperative strategies; Evaluation of strategic alternatives – Product portfolio models (BCG matrix, GE Matrix, etc.)

Unit 3: Situation Specific Strategies: Strategies for situation like competing in emerging industries, maturing and declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.

Unit 4: Strategic Issues and Alternatives in Globally Competitive Markets: Why & how firms internationalize; International entry options; Outsourcing strategies; Strategy implementation and control;

3. Ratna Sen, 'Industrial Relations in India', Shifting Paradigms, Macmillan India Ltd., New Delhi, 2003.
4. Srivastava, 'Industrial Relations and Labour laws', Vikas, 4th edition, 2000.
5. C.S.Venkata Ratnam, 'Globalisation and Labour Management Relations', Response Books, 2001



<b>Name of Subject: Risk Management</b>	<b>Maximum Theory Marks: 100 (70+ 30) (TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code: 24COM-MCCC-A11</b>	<b>Time Allowed: 3 hours</b>
<b>Credits: 04 (L-T-P=3-1-0)</b>	<b>Course Type: Core Course</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** After completion of the course, learners will be able to:

1. Explain the types of risk in business;
2. Identify and evaluate business risk;
3. Evaluate various techniques of managing business risk;
4. Perform quantitative analysis of business risk;

#### **Course Content:**

Unit 1: Introduction Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk: Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk, Information Risk, Liquidity Risk.
Unit 2: Business Risks and Measurement Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.
Unit 3: Risk Management: concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc.
Unit 4: Quantitative Analysis Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis, Analysis with the help of relevant software.

#### **Suggested Readings:**

1. Crouhy, M., Galai, D., & Mark, R. (2013). The Essentials of Risk Management. New York: McGraw-Hill Education.
2. Hopkin, P. (2018). Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.

<b>Name of Subject: Corporate Finance</b>	<b>Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)</b>
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Interdependence of formulation and implementation of strategy; Issues in strategy implementation, Planning and allocating resources; Organization structure and design; Budgets and support system commitment; culture and leadership; Strategy evaluation and control

#### Suggested Readings:

1. Davidson, W. H. (2013). Global Strategic Management. John Wiley, New York.
2. Ghemawat, P. (2017). Strategy and the Business landscape. Pearson Publishers
3. Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.
4. Hitt, Michael A., Ireland, R. D., Hoskisson, Robert E. & S., Manikuttu (2016). Strategic Management: A South- Asian Perspective. Cengage Learning, India
5. Thompson, Arthur A. & A., J. Strickland (2012). Strategic Management. McGraw Hill, New York.



<b>Course Code: 24COM-MCDSE-04</b>	<b>Time Allowed: 2 hours</b>
<b>Credits: 03 (L-T-P=2-1-0)</b>	<b>Course Type: Discipline Specific Elective Courses</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise six short answer type questions from the whole of the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not exceed 50 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** After completion of the course, learners will be able to:

1. To introduce the functions of finance management
2. To imbibe basic concepts which enable the financial decision making
3. To analyse capital structure decisions
4. To analyse investment decisions

**Course Content:**

Unit I- Financial Goals of the Firm: Financial Management- Introduction to finance, objectives of financial management; Firm Value and equity value: profit maximization and wealth maximization; Changing role of finance managers; Organization of finance function. Agency model; problem and agency cost; Stockholders and Managers; bondholders and society - Disciplining management through corporate governance; Sustainability model.

Unit II- Time Value of Money: Present and future value of single payments, annuities, annuities due, and perpetuities; Growth in annuities and perpetuities; Compound interest and continuous compounding - Annual percentage rates and effective annual rates; Risk & Return: Concepts of Risk and Return, Diversifiable and Non-Diversifiable risk, Risk & return of single asset, risk and Return of a portfolio.

Unit III- Capital Budgeting: Investment Rules- Capital budgeting methods and their limitations. Comparing projects with varying lives with varying cash flows; Capital budgeting decision rules. Financing Decision: Sources of long term funds Cost of capital- basic concepts. Cost of debenture capital, cost of preferential capital, cost of term loans, cost of equity capital, Cost of retained earnings. Determination of Weighted average cost of capital (WACC) and Marginal cost of capital.

Unit IV- Capital Structure: Capital structure decisions- Overview of financing choices. The financing process: internal and external financing, Operational and financial leverage, Business risk and its effect on the use of financial leverage, Determination of the optimal capital structure, Modigliani and Miller Propositions I and II, Theories for determining optimal capital structure: Static theory, Signalling theory, Pecking order theory, Other factors affecting capital structure, Corporate finance in practice-Planning the capital structure; EBIT and EPS analysis, ROI & ROE analysis, Capital structure policy.

**Suggested Readings:**

1. Prasanna Chandra: Financial Management Theory and Practice: Tata McGraw Hill; 7th Edition
2. I.M. Pandey – Financial Management (Vikas ), 9/e,

3. Brigham & Houston – Fundamentals of Financial Management, Thomson Cengage Learning, 1/e,
4. M.Y. Khan & P.K. Jain – Financial Management (TMH), 5/e
5. Damodaran, Corporate Finance – John Wiley & Co., 2/e, 2004
6. Vanhorne, Financial Management & Policy, Pearson / PHI, 11/e, 2002.

<b>Name of Subject: Advertising Management</b>	<b>Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)</b>
<b>Course Code: 24COM-MCDSE-04</b>	<b>Time Allowed: 2 hours</b>
<b>Credits: 03 (L-T-P=2-1-0)</b>	<b>Course Type: Discipline Specific Elective Courses</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise six short answer type questions from the whole of the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not exceed 50 words normrmally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** After completion of the course, learners will be able to:

5. Determine an understanding of the overall role advertising plays in the business
6. Demonstrate an understanding of advertising Media Plan.
7. Identify and understand the various advertising media.
8. Establish an understanding of how an advertising agency operates.

**Course Content:**

Unit 1: Concept and definition of advertisement, Social, Economic and Legal Implications of Advertisements, setting advertisement objectives, Advertising Agencies, selection and remuneration, advertisement campaign.
Unit 2: Media plan, type and choice criteria, reach and frequency of advertisements, cost of advertisements related to sales, media strategy and scheduling.
Unit 3: Message development, different types of advertisements, layout, design appeal, copy structure, advertisement production, print, Radio, T.V. and web advertisements, Media Research, testing validity and reliability of ads, measuring impact of advertisements.
Unit 4: Testing for advertising effectiveness: Preparation and choice of methods of advertising budget: Ethical and social issues in advertising: Management of advertising agencies: Role of advertising in national development, Role of social media in advertisement.

**Suggested Readings:**

1. Kenneth Clow, Donald Baack, "Integrated Advertisements, Promotion and Marketing communication", Prentice Hall of India, New Delhi, 2003.
2. S.H.H.Kazmi, Satish K Batra, "Advertising & Sales Promotion", Excel Books, New Delhi, 2001.
3. George E Belch, Michel A Belch, "Advertising & Promotion", McGraw Hill, Singapore, 1998.
4. Belch M.A and Belch G.E-Advertising and Promotion –An Integrated Marketing Communication Perspective (Tata McGraw-Hill) 2003, 6th edition.

<b>Name of Subject: Knowledge Management</b>	<b>Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)</b>
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<b>Course Code: 24COM-MCDSE-04</b>	<b>Time Allowed: 2 hours</b>
<b>Credits: 03 (L-T-P=2-1-0)</b>	<b>Course Type: Discipline Specific Elective Courses</b>

**Course Outcomes:** After completion of the course, learners will be able to:

1. Develop a basic understanding of the importance of knowledge as a resource in knowledge-based economies.
2. Apply knowledge management models and technologies to business situations.
3. Identify and apply approaches to managing individual, group and organizational knowledge processes.
4. Create a knowledge management plan to leverage opportunities to create, capture, represent and share knowledge within an organization.

**Course content:**

Unit 1: Introduction to KM, History of KM, Importance of KM, Information Management to Knowledge Management, K M Cycle, Industrial Economy to Knowledge Economy
Unit 2: Mechanics of Knowledge Management–Tools and Technologies, Communities of Practice and Knowledge conversion; the knowledge Management Matrix
Unit 3: Social Nature of Knowledge, Social Network Analysis, Obstacles to knowledge sharing, Organizational learning & Social Capital. Knowledge Application – Individual level, Group level & Organization Level
Unit 4: KM Strategy, Knowledge audit, GAP Analysis, Road Map, KM Metrics, Balance Score Card. KM Tools – Knowledge Capture & Creation tools, Knowledge sharing & Dissemination Tools, Knowledge Acquisition & Application tools, Km Team–Roles & Responsibilities, Political issues in KM, Ethics in KM, Strategies issues in Knowledge Management, Future of Knowledge Management.

**Suggested Readings:**

1. Awad, E.M (2007). Knowledge Management. Pearson India, Delhi.
2. Fernandez I. B. and Sabherwal, R. (2010). Knowledge Management: System and Resources. PHI Delhi.
3. Kimiz Dalkir (2005). Knowledge Management in Theory and Practice. Elsevier.



# SYLLABUS

(Multidisciplinary, Skill Enhancement  
and Value Added Courses)



## MDCs

### Semester 3

Name of Subject: Financial Analysis for stock market	Maximum Theory Marks: 75 (50+ 25) (TE+TI+PE+PI=50+25+0+0)
Course Code: MDC-3	Time Allowed: 2 hours
Credits: 03 (L-T-P=2-1-0)	Course Type: Multidisciplinary Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise six short answer type questions from the whole of the syllabus carrying 1 marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks. Course Outcomes: After completion of the course, learners will be able to:

1. To get Exposed to theory and functions of the monetary and Financial Sector as job careers
2. To Study the functioning of local Capital markets
3. To Acquire knowledge on operations of Share Market and Research skills
4. To Enhance their skills by involving activities of Share Market analysis

### Course Content:

Unit 1: Introduction, Nature, Scope and basics of stock market analysis. Stock exchanges in India BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices.
Unit 2: Fundamental Analysis-Based on Company's Records and Performance-EPS Ratio Price to Sales Ratio-P/Earnings Ratio, P/Equity Ratio, ROI, D/P Ratio- Intrinsic Value
Unit 3: Technical Analysis- Based on Share Price Movement and Market Trends-Bullish Pattern-Bearish pattern. Do's & Don'ts of Investing in markets.
Unit 4: Importance and the role of Mutual Fund –Types of Mutual Funds-Variety schemes in India Growth Fund, Income Fund, Growth and Income Fund, Tax planning schemes, other categories, Asset Management Mutual Funds-its method of analysis's.

**Suggested Readings:**

1. . Khan.M.Y. Financial Management, Vikas Publishing House
2. Bhole.L.M. Financial Markets and Institutions, Tata McGraw Hill Publishing House
3. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill
4. DamodharanAswath, Valuation: Security Analysis for Investment and corporate Finance.,Johnwiely, Newyork
5. Francis.J.C., Investment Analysis and Management, Tata Mc Graw Hill

#### Semester 4

Name of Subject: Income Tax Assessment and Procedures	Maximum Theory Marks: 75 (50+25) (TE+TI+PE+PI=15+35+5+20)
Course Code: MDC-4	Time Allowed: 2 hours
Credits: 03 (L-T-P=2-0-1)	Course Type: Multidisciplinary Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise six short answer type questions from the whole of the syllabus carrying 1 marks each, which shall be compulsory. The answer to each question should not exceed 50 words normally. Section 'B' shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** After completion of the course, learners will be able to:

1. Able to understand the basic taxation structure in India as per the Constitution of India.
2. Able to understand basic provisions regarding the computation of taxable income of an individual for the current assessment year, whether from Salary Business/Profession or other sources of Income.
3. Able to make numerical calculations of taxable income and exempt income as per the method of calculation prescribed under the Income Tax Act, and tax payable on the same.
4. Acquire knowledge about submission of income tax returns, payment of due taxes in the form of advance tax, self-assessment tax, and tax deducted at source.

#### Course Content:

Unit 1: Income Tax Act, 1961- Meaning, concept, and definitions Residential status and taxability of income. Computation of Taxable Income under different heads of Income: a. Income from Salary b. Income from House Property c. Profits and Gains of Business d. Income from Capital Gains e. Income from Other Sources Chargeability, Deductions, Amounts not deductible
Unit 2: Computation of Total Income -Gross Total Income -Deductions under Chapter VIA - Tax slabs for Individuals - New tax regime effective from A.Y.2021 -22 - Choice of assessed to switch -over to new regime -Government philosophy behind new tax regime - Numerical sums on total computation under old and new tax regime
Unit 3: Modes of Tax payment - Advance Tax -Tax Deducted at Source -Self-Assessment Tax -Tax on Regular Assessment 06 - Viewing Form 26AS on the Income Tax site
Unit 4: Income Tax Returns -Various Income Tax Return Forms and their applicability - Due dates for filing Income Tax Returns - E-filing of Income Tax Returns -E-assessment of Income Tax Returns - Faceless assessment

#### Suggested Readings:

1. Students' Guide to Income Tax by Dr. Vinod Singhania
2. Students' handbook on Income Tax by CA T Manoharan
3. Income Tax Ready Reckoner by Dr. V.G.Mehta

4. <https://www.incometaxindia.gov.in> for relevant provisions of Act and Rules applicable to concerned assessment year.
5. <https://www.incometaxindiaefiling.gov.in> for registration on portal, viewing 26AS (tax credits), e-filing and other relevant procedures.



## SECs

### Semester 3

Name of Subject: Business communication and presentation skills	Maximum Theory Marks: 50 (35+ 15) (TE+TI+PE+PI=35+15+0+0)
Course Code:SEC-2	Time Allowed: 2 hours
Credits: 04 (L-T-P=3-1-0)	Course Type: Skill Enhancement Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. Section 'B' shall comprise 8 questions (2 questions from each unit). The students will be required to attempt five questions by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question.

**Course Outcomes:** After completion of the course, learners will be able to:

1. Develop the ability to articulate ideas clearly and concisely.
2. Improve listening skills to better understand colleagues and clients.
3. Enhance written communication for emails, reports, and other business documents
4. Master techniques for structuring and organizing presentations.
5. Practice effective delivery, including voice modulation and body language.

#### Course Content:

Unit 1: **Communication Skills:** Concept, characteristics and process of communication; 7C's of communication; listening skills, verbal communication, non-verbal communication, body language; art of meeting and greeting, making effective conversation.

Unit 2: **Basic vocabulary:** how to improve vocabulary, prefix/suffix, synonyms/antonyms, one word substitution, and spellings Developing fluency: grammar (conjunction, auxiliaries, prepositions, articles, tenses.....), language games.

Unit 3: **Presentation Skills:** Difference between speech and presentation; handling of presentation audience questions, holding meetings, group discussion and interviews; structuring a presentation, delivering the presentation; situational presentation.

Unit 4: **Proper use of Language:** The Communication Skills, The effective Speech, Effective self-presentation & facing interview: The interview process & preparing for it, the presentation skills.

#### Suggested Readings:

1. Vik, Gilsdorf, "Business Communication", Irwin
2. K K Sinha, "Business Communication", Himalaya Publishing House / Galgoria Publication
3. Bovee, "Business Communication", Pearson 'PHI
4. Mohan, Banerjee, Business Communication, Mac millan



5. Raman, Singh -- Business communication Oxford Press

Name of Subject: Advanced Excel and Data Analysis	Maximum Theory Marks: 50 (35+15) (TE+TI+PE+PI=35+15+0+0)
Course Code: SEC-2	Time Allowed: 2.0 hours
Credits: 04 (L-T-P=1-0-1)	CourseType: Skill Enhancement Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. Section 'B' shall comprise 8 questions (2 questions from each unit). The students will be required to attempt five questions by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question.

**Course Outcomes:** After completion of the course, learners will be able to:

1. To analyze and present data using tables, pivot tables, pivot charts and dashboards.
2. To examine complex business problems using various functions.
3. To evaluate excel add-ins for constraint optimization, summarization and forecasting.
4. To use advanced spreadsheets in various real-life problems.

#### Course Content:

Unit 1: About Excel, Uses of excel Creating Pivot Table, Manipulating a Pivot Table, Data preparation process, missing values, and outliers
Unit 2: Descriptive statistics and steps involved in the calculation of descriptive statistics in MS Excel. Mean, Median, mode, range, Standard deviation, skewness, and kurtosis.
Unit 3: Sampling and statistical inference - parameter and statistic, sampling and non-sampling errors, sampling distribution of mean and proportion, degree of freedom, standard error, central limit theorem.
Unit 4: Testing of Hypothesis with the help of MS Excel; hypothesis testing - meaning, types, type I and type 2 errors, level of significance, two-tailed and one-tailed tests. Procedure for hypothesis testing for mean, proportion, and variance, limitations of the test of hypothesis.

#### Suggested Readings:

1. Jain, H. C. & Tiwari, H. N. "Computer Applications in Business" Taxmann, Delhi.
2. Mathur, S. & Jain, P. "Computer Applications in Business" Galgotia Publishing Company.
3. Madan, S. "Computer Applications in Business" Scholar Tech Press, Delhi.
4. Sharma, S.K. & Bansal, M. "Computer Applications in Business" Taxmann, Delhi.
5. Walkenbach, J. "MS Excel 2016, Bible". John Wiley & Sons, USA.
6. Winston, W. L. "MS Excel 2013, Data Analysis & Business Modeling" Microsoft Press.

#### VACs

#### Semester 3

# VACs

## Semester 3

Name of Subject: E-Filing of returns	Maximum Marks:50 (TE+TI+PE+PI= 20+5+20+5)
Course Code: VAC-2	Time Allowed: <b>2.0 hours</b>
Credits: 2 (L-T-P=1-0-1)	hours Course Type: Value Added Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying one mark each, which shall be compulsory. The answer to each question should not normally exceed 50 words. Section 'B' shall comprise 8 questions (2 questions from each unit). The students will be required to attempt five questions by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question.

**Course Outcomes:** - After completion of the course, learners will be able to:

1. Know the difference between e-filing and regular filing of Income tax returns and understand the process of e-filing.
2. Understand the basic terminologies of income tax and various types of income tax return forms.
3. Understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.
4. Know about various types of GST returns and their filing.

### Course Content:

**Unit 1: Conceptual Framework:** e-filing meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; e-filing process

**Unit 2: Income tax and e-filing of ITRs:** Introduction to income tax – basic terminology; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

**Unit 3: TDS and e-Filing of TDS returns:** Introduction to the concept of TDS; provisions relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; Practical workshop on e-filing of TDS returns

**Unit 4: Filing of GST returns:** GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

### Suggested Readings:

1. Ahuja, Girish, and Gupta, Ravi. Systematic Approach to Income Tax. Bharat Law House, Delhi.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press.
3. Bansal, K. M., GST & Customs Law, Taxmann Publication.
4. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
5. Singhania V. K. GST & Customs Law, Taxmann Publication.

6. Singhanian,Vinod K. and Singhanian Monica. Students' guide to Income Tax. University Edition. Taxmann Publications Pvt Ltd.,New Delhi
7. Sisodia Pushpendra, GST Law, Bharat Law House

