



# ST. ALOYSIUS COLLEGE(AUTONOMOUS), JABALPUR

Reaccredited 'A+ 'Grade by NAAC(CGPA:3.68/4.00)

College with Potential for Excellence by UGC

DST-FIST Supported & STAR College Scheme by DBT

Session – 2024 - 2025

**SUBJECT: Commerce**

**M.Com-2nd Semester**

**Paper-Compulsory**

**Accounting for Managerial Decisions**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	To illustrate the basics of management accounting which helps in communicating the results effectively	U, A
CO2	To interpret ratio analysis and financial statements to determine optimal performance metrics.	K
CO3	To explain the utility of Fun flow statement for internal and external users	U
CO4	To describe various financial control techniques	U, Analyze
CO5	To apply the concept of management audit	U

## Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	5	10	40	50
Total	5			

## Evaluation Scheme

	Marks	
	Internal	External
Theory	1 Internal Exam of 10 Marks (During the Semester)	1 External Exams (At the End of Semester)
Practical		





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## Content of the Course

### Theory

No. of Lectures (in hours per week): 2 Hrs. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	Management Accounting: Meaning, nature and importance. Difference of Management accounting with Cost Accounting and Financial accounting, Role and Duties of Management Accountant.	10
II	Financial Statements Nature and Limitations, Needs and objectives of financial Analysis, Ratio Analysis: Profitability, Turnover, Activity and Financial Ratios	10
III	Fund Flow analysis and Cash Flow analysis, Application of Accounting Standard 3.	10
IV	Budgeting: Budget and Budgetary Control, Types of budget. Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals by BEP Analysis.	10
V	Management Reporting System, Types of Reports, Responsibility Accounting, Concept of Management Audit. Standard Costing & Variance Analysis.	10

## References

### Reference Books:

M.R. Agarwal – Accounting for Managers

Agarwal & Agarwal – Accounting for Managers

Agarwal, Jain & Jain – Management Accounting

अग्रवाल एवं जैन – प्रबंधकीय लेखांकन

गुप्ता एस.पी. – प्रबंधकीय लेखांकन





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**SUBJECT: Commerce**

**M.Com-2nd Semester**

**Paper-Compulsory**

**Corporate Legal Framework**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	To describe the rules and regulations of the companies act 2013	U, A
CO 2	To explain the application of the negotiable instruments act 1881	K
CO 3	To illustrate the benefits of the Competition Act 2002	U
CO 4	To describe the utility and significance of The Consumer Protection Act 1986 for Consumers	U, Analyze
CO5	To illustrate the core concept of regulatory environment for International Business	U

## Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	5	10	40	<b>50</b>
<b>Total</b>	<b>5</b>			

## Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	1 Internal Exam of 10 Marks (During the Semester)	1 External Exams (At the End of Semester)
<b>Practical</b>		





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### Theory

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Total No. of Lectures: 60 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	The Companies Act, 2013: Definition, types of companies, Memorandum of association; Articles of association; Prospectus; Share capital and Membership, Meetings and Resolutions; Company Management; Managerial Remuneration; Winding up and dissolution of companies.	10
II	The Negotiable Instruments Act, 1881: Definition, Types of Negotiable Instruments, Negotiation; Holder and holder in due course, Payment in due course; Endorsement and Crossing of cheque; Presentation of negotiable instruments.	10
III	Competition Act, 2002: Introduction, Features, duties and authorities of Competition Commission of India	10
IV	The Consumer Protection Act, 1986: salient features; Definition of Consumer, Rights of consumer; Grievance Redressal Machinery.	10
V	Regulatory Environment for International Business; FEMA, WTO: Regulatory framework of WTO, basic principles and its character, WTO provisions relating to preferential treatment to developing countries; regional groupings, technical standard, anti-dumping duties and other Non-Tariff Barriers. Custom valuation and dispute settlement, TRIP and TRIMS.	10

## References

### Reference Books:

Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book Co., Lucknow.

The Companies Act, 2013

The Negotiable Instruments Act, 1881

SEBI Act, 1992, Nabhi Publication, Delhi.

Amarchand D, Government and Business, Tata McGraw Hill, New Delhi

Securities (Contract and Regulation) Act 1956

Jain Narang - Corporate Legal Framework





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**SUBJECT: COMMERCE**

**M.Com-2nd Semester**

**Paper-Compulsory**

**Statistical Analysis**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	To Explain and interpret the application of Theory of Probability	U, A
CO 2	To Describe the sampling methods, classify and arrange the data and test of significance	K
CO 3	To solve and apply Chi-square test and Analysis of variance in various research problems	U
CO 4	To compose the missing values in data set using Interpolation and Extrapolation	U, Analyze
CO5	To apply Partial and Multiple Correlation regression to analyze the underlying relationships between the variables	U

## Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	5	10	40	50
Total	5			

## Evaluation Scheme

	Marks	
	Internal	External
Theory	1 Internal Exam of 10 Marks (During the Semester)	1 External Exams (At the End of Semester)
Practical		





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No. of Lectures (in hours per week): 2 Hrs. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	Theory of Probability - Probability Distributions, Binomial, Poisson and Normal Distribution.	10
II	Theory of Sampling and Test of Signification.	10
III	Analysis of Variance (including one way and two-way classification), Chi-square Test.	10
IV	Interpolation and Extrapolation. Association of Attributes.	10
V	Correlation: Partial & Multiple, Regression Analysis, Statistical Decision Theory: Decision under Risk and Uncertainty, Decision Tree Analysis.	10

## References

### Reference Books:

Shukla & Sahai - Advanced Statistical Analysis  
Gupta C.B - Advanced Statistical Analysis  
Gupta B.N. - Advanced Statistical Analysis  
Elhance D.N - Advanced Statistical Analysis  
Pathak & Shashtri - Advanced Statistical Analysis  
Singh U.N - Advanced Statistical Analysis  
Nagar K.N - Advanced Statistical Analysis





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**SUBJECT: Commerce**

**M.Com-2nd Semester**

**Paper-Elective**

**FINANCE- Investment Management**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	To Examine the characteristic of different financial assets and association of risk and return with these assets in financial markets.	U, A
CO 2	To Examine the nature of different financial investment avenues	K
CO 3	To Explain the benefits of holding diversified portfolio of assets.	U
CO 4	To Illustrate different securities valuation model of NSE, BSE.	U, Analyze
CO5	To Apply ethical standards in the investment profession	U

## Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	4	10	40	<b>50</b>
<b>Total</b>	<b>4</b>			

## Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	1 Internal Exam of 10 Marks (During the Semester)	1 External Exams (At the End of Semester)
<b>Practical</b>		





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## Content of the Course

### Theory

No. of Lectures (in hours per week): 2 Hrs. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	Investment: Nature and scope of investment analysis; Elements of investment-return, risk and time elements; Objectives of investment; Security return and risk analysis; Measurement of return and risk; Approaches to investment analysis.	10
II	Types of Investments: Financial investments- securities and derivatives, deposits, tax- sheltered investments; Non-financial investment- real estate, gold and other types and their characteristics; Sources of financial information.	10
III	Fundamental Analysis: Economics analysis, Industry analysis and company analysis. Technical Analysis: Various prices and volume indicators, indices and moving	10
IV	Stock exchange in India: BSE, NSE, O.T.S.C., Interconnection of stock exchange in India, Stock Indices and their computation. SEBI - their powers and functions.	10
V	Valuation of Fixed Income Securities: Bonds, debentures, preference shares, and convertible securities. Valuation of Variable Income Securities: Equity shares.	10

## References

### Reference Books:

Prasanna Chandra- Investment analysis and portfolio management. (Tata Mcgraw Hill)

Donald E. Fisher and Ronald J. Jordan, Securities Analysis and Portfolio Management, Prentice Hall, New Delhi.

Sourain, Harry. Investment Management, Prentice Hall of India. Francis and Archer, Portfolio Management, Prentice Hall of India. Gupta L.C., Stock Exchange Trading in India: Prentice Hall of India.







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**Paper-Elective**

## **FINANCE- Project Planning and Management**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	To identify the sources of projects ideas and to analyze the causes of project failure	U, A
CO 2	To explain the process and significance of project formulation	K
CO 3	To identify the various sources of Project Finance	U
CO 4	To illustrate Pre – Requisites for Successful project implementation	U, Analyze
CO5	To describe the concept of project audit	U

## **Credit and Marking Scheme**

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	4	10	40	<b>50</b>
<b>Total</b>	<b>4</b>			

## **Evaluation Scheme**

	Marks	
	Internal	External
<b>Theory</b>	1 Internal Exam of 10 Marks (During the Semester)	1 External Exams (At the End of Semester)
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### Theory

No. of Lectures (in hours per week): 2 Hrs. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	Project: Meaning, Characteristics and steps, Project Life Cycle, Causes of Project Failure. Classification of Project, Project Identification, Sources of Project Ideas, Considerations for Initial Selection of Projects	10
II	Project Formulation: Pre-feasibility Study, Project Feasibility Analysis: Market Analysis, Technical Analysis, Financial Analysis, Economic Analysis.	10
III	Project Finance: Direct Financial Assistance, Bridge Loans, Specific Assistance Scheme of Financial Institutions. Project Organization Structure, Role, Qualities and Functions of Project Manager, Rights and Responsibilities of a project manager.	10
IV	Project Implementation: Pre-requisites for successful Implementation. Project Management Systems; Characteristics, Necessity, Project Management Information System.	10
V	Project Audit: Ex-post Project Evaluation, Human aspect of Project Management, Environment Appraisal of Projects (a brief review).	10

## References

### Reference Books:

N.P. Agarwal - Project Planning & Management

Prasanna Chand - Project Planning & Management

Chowdhri S.C - Project Planning & Management

Singh Narendra - Project Planning & Management

अग्रवाल सिंह व मिश्रा – परियोजना नियोजन, रमेश बुक डिपो जयपुर





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**Paper-Elective**

**MARKETING- Consumer Behaviour**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	To explain the significance of understanding consumer behavior for increasing sales.	U, A
CO 2	To describe Organizational Buying Behavior and Consumer	K
CO 3	To Evaluate and Judge Consumers Needs and Motivation by conducting Motivational Research	U
CO 4	To interpret Personality and consumer behavior and Diversity	U, Analyze
CO5	To describe selected consumer behavior applications in social class	U

## Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory	4	10	40	50
Total	4			

## Evaluation Scheme

	Marks	
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Theory	1 Internal Exam of 10 Marks (During the Semester)	1 External Exams (At the End of Semester)
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### Theory

No. of Lectures (in hours per week): 2 Hrs. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	Introduction: Meaning and Significance of Consumer Behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. Buyers Behaviour, Consumer Buying Process and Consumer Movements in India.	10
II	Organisational Buying Behaviour and Consumer, Research: Characteristics and Process of organizational, Buying Behaviour, Determinants of organizational buying behaviour. History of consumer research and Consumer Research Process.	10
III	Consumer Needs and Motivations: Meaning of Motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, Measurement of Motives and Development of Motivational Research.	10
IV	Personality & Consumer Behaviour: Concept of Personality, Theories of Personality, Personality and understanding consumer Diversity, Self and self-images.	10
V	Social Class and Consumer Behaviour: Meaning of Social Class, Measurement of Social Class, Lifestyle profiles of the social class, Social class Mobility, Affluent and Non-affluent Consumer, Selected consumer behaviour applications in social class.	10

## References

### Reference Books:

Philip Kotler, Marketing Management

Schiffman, L.G. and Kanuk, L.L., Consumer Behavior, PHI

Loudon, D. and Bitta, D., Consumer Behaviour Tata Mc Graw Hill

Assael, H., Consumer Behaviour in Action, Cengage Learning

Blackwell, R.D., Miniard, P.W. and Engel, J.F. Consumer Behaviour, Thomson Learning.





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**M.Com-2nd Semester**

**Paper-Elective**

**MARKETING- Strategic Marketing**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	To describe Concept of marketing strategy and Comparative advantage theory of competition.	U, A
CO 2	To identify various emerging markets strategies	K
CO 3	To interpret the strategies, practices, and techniques for outreaching the consumers	U
CO 4	To explain the concept of Customer lifetime value (CLV); Customer referral value (CRV)	U, Analyze
CO5	To solve issues and conflicts in Strategic Marketing	U

## Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	4	10	40	<b>50</b>
<b>Total</b>	<b>4</b>			

## Evaluation Scheme

	Marks	
	Internal	External
<b>Theory</b>	1 Internal Exam of 10 Marks (During the Semester)	1 External Exams (At the End of Semester)
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## Content of the Course

### Theory

No. of Lectures (in hours per week): 2 Hrs. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	Marketing Strategy and its Dimensions: Concept of marketing strategy; Strategy content and process perspective; Marketing strategy–Performance relationship; Sustainable competitive advantage; Competitive marketing behavior; Comparative advantage theory of competition.	10
II	Emerging markets strategies; Rural marketing as a strategy; Concept of bottom of the pyramid marketing; Cause-related marketing; Green marketing strategy. Market Orientation: Market driven organizations; Market orientation– Concept and its linkages with performance, Different schools of thought; Internal market orientation; First mover advantage–Merits and demerits.	10
III	Customer Relationship: Customer relationship strategy– Role of trust, commitment and loyalty; Metrics for customer relationship marketing.	10
IV	Marketing: Marketing Capabilities and Investment: Return on marketing investment; Brand marketing; Customer equity and brand equity; Customer engagement; Customer lifetime value (CLV); Customer referral value (CRV); Customer profitability analysis; Marketing analytics; Marketing capabilities.	10
V	Emerging Issues in Strategic Marketing: Service dominant logic of marketing; Co-creation of value; Co-opting customer competence; Concept of service innovation; Convergence marketing; Viral marketing; Social media marketing; Interactive marketing; Service-profit chain; Marketing strategies for Internet, mobile, telephone, debit/ credit card services.	10

## References

### Reference Books:

Business policy and Strategic Management: Azar Kazmi

Strategic marketing: David W. Cravens, Nigel F. Piercy

Marketing Strategy, TMH Ed. – Boyd Walker, Mullins Larrec





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**M.Com-2nd Semester**

**Paper-Elective**

## **TAX PROCEDURE- Income Tax Procedure & practice**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
CO1	To apply rules and regulations of Income tax for Set-off & carry forward of losses, Clubbing of Income. Deduction from Gross Total Income.	U, A
CO 2	To apply various provision and sections for calculating taxable income of Individual and HUF and Co-operative societies	K
CO 3	To apply different sections and deductions for calculating taxable income of Partnership firm and companies	U
CO 4	To explain Provisions and rules relating to preparation of ITR and To acquire knowledge about the submission of Income Tax return, Advance Tax, Tax Deducted from source, Tax collection Authorities	U, Analyze
CO5	To describe Tax Recovery and Refund, Appeal and Revision, Penalties and Prosecution	U

## **Credit and Marking Scheme**

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	4	10	40	<b>50</b>
<b>Total</b>	<b>4</b>			

## **Evaluation Scheme**

	Marks	
	Internal	External
<b>Theory</b>	1 Internal Exam of 10 Marks (During the Semester)	1 External Exams (At the End of Semester)
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### Theory

No. of Lectures (in hours per week): 2 Hrs. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	Set-off & carry forward of losses, Clubbing of Income. Deduction from Gross Total Income. compulsory obligation gets Permanent Account Number(PAN).	10
II	Computation of Total Income of Individual and Tax Liability of Individual. Assessment of Hindu Undivided Family and Tax liability of HUF, Provisions and	10
III	Assessment of Partnership Firm and Tax liability of Firm, Provisions and practical problems. Assessment of Company, Minimum Alternative Tax (MAT) & calculation of Tax liability of company and tax on Dividend.	10
IV	Assessment of Co-operative society & calculation of Tax liability of cooperative Society, Deduction of Tax at Source, Advance Payment of Tax. Provisions and rules relating to preparation of ITR, prescribed returns forms and furnishing in case of various categories of assesses. Filling and Filing of ITR Forms, Electronic forms	10
V	Tax Procedure of Assessment, Income Tax Administration. Tax Recovery and Refund, Appeal and Revision, Penalties and Prosecution	10

## References

### Text Books:

Dr R K Jain- Income Tax Procedure & Practice (SBPD Publication)

Shripal Saklecha & Anit Saklecha- -Income Tax Procedure & Practice (Satish Printers and Publishers)







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**Paper-Elective**

## **TAX PROCEDURE- Income Tax Procedure & practice**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course; the student will be able to -	
CO1	To prepare Tax Invoice, Debit & Credit Note, E-way bills	U, A
CO 2	To describe the Assessment and payment procedure of GST	K
CO 3	To illustrate the provision and rules regarding furnishing the return under GST	U
CO 4	To elaborate the concept of IGST	U, Analyze
CO5	To Evaluate the concept of Custom Duty	U

## **Credit and Marking Scheme**

	Credits	Marks		Total Marks
		Internal	External	
<b>Theory</b>	4	10	40	<b>50</b>
<b>Total</b>	<b>4</b>			

## **Evaluation Scheme**

	Marks	
	Internal	External
<b>Theory</b>	1 Internal Exam of 10 Marks (During the Semester)	1 External Exams (At the End of Semester)
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## Content of the Course

### Theory

No. of Lectures (in hours per week): 2 Hrs. per week

Total No. of Lectures: 60 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	Tax Invoice: Meaning and features of Tax Invoices in Goods and Services (GST) Provisions relating to Tax Invoice proforma and procedure for preparing it. Practical Problems. Debit & Credit Note: Provisions regarding Debit Note and Credit Note. E-way billing: Provisions regarding generation, cancellation and Verification of E – way billing.	10
II	Returns under GST: Main Provisions and rules regarding Payment of Tax, Maintenance of Electronic Cash Ledger, Payment of Tax – Practical Problems. Assessment under GST: Provisions relating to Self, Provisional, Summary and Best Judgement Assessment. Refund of Tax: List of Exempt Goods and Services under GST.	10
III	Payment of GST: Main Provisions and rules regarding furnishing of Returns under GST Act, Types of Various Returns and related Forms – Monthly Return, Quarterly Return (Composition), Annual Return. Scrutiny of Returns: Procedure for Scrutiny of Returns. Tax Audit: Provisions and Procedure regarding Tax Audit, Tax Audit Forms.	10
IV	Integrated Goods and Services Tax: Scope of IGST. Important, Terms and Definitions under Integrated Goods and Services Tax, Act, 2017, Levy and collection of IGST, Principles for Determining the place of supply of goods and services, Zero rated supply. Inspection, Search, Seizure and Arrest: Powers for inspection, search and seizure, Inspection of Goods in movement, Procedure in respect of seized goods.	10
V	Customs Duty: Introduction and brief background of customs duty, Important definitions - Goods, Dutiable goods. Person In-charge, Indian customs water, types of customs duty Valuation for customs duty, items to be included and excluded in customs value, computation of Assessable value and Customs duty (Practical).	10

## References

### Text Books:

Goods and Services Tax (Advanced Study) by Shripal Saklecha & Anit Saklecha - Satish Printers and Publishers.

Goods and Services Tax and Customs Law by CA Anoop Modi & CA Mahesh Gupta - SBPD Publication, Agra.

