



# 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 - 4<sup>th</sup> Semester**

**Paper- Compulsory**

**Indirect Tax: Goods and Services Tax**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course, the student will be able to -	
CO1	<b>Explain the concept and scope of GST, and understand the Intrastate and interstate supply.</b>	K
CO 2	Define the exempted goods and taxable goods, compare of composition and normal tax system of GST.	U
CO 3	Assess GST using the concepts of time, place, and value of supply. Calculate the Input Tax Credit by using different provisions of the act.	U,
CO 4	Apply the procedure of registration.	U
CO5	Evaluate the interest, penalties, and delay payment of tax also outline the provisions concerned with payment of tax, interest, TDS, Refund, and Returns.	Analyze

## 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 Exams (During the Semester)	1 External Exams (At the End of the Semester)
<b>Practical</b>		

## Content of the Course



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## Theory

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

Total No. of Lectures: 75 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	Concept of indirect taxes- Concept and features of indirect taxes, Principal indirect taxes, Goods and Services Tax (GST) Law -GST Laws: An introduction including Constitutional aspects, Levy and collection of CGST and IGST. Application of CGST/IGST law, Concept of supply including composite and mixed supplies, Charge of tax, Exemption from tax, Composition levy	10
II	CHARGE OF GST- Introduction, Relevant Definitions, Extent & Commencement of CGST Act/ SGST Act/ UTGST Act, Levy & Collection of CGST [Section 9 of the CGST ACT], Composition Levy [Section 10 of the CGST Act], Extent and Commencement of IGST [Section I of IGST Act], Levy & Collection of IGST [Section 5 of the IGST Act], EXEMPTIONS FROM GST- Introduction, Relevant Definitions, Power of Grant Exemption from Tax [Section 11 of the CGST Act/Section 6 of 1GST Act). Goods exempt from tax. List of Services exempt from tax.	10
III	Time of Supply-Introduction, Relevant Definitions, Time of Supply of Goods [Section 12), Time of Supply of Services [Section 13] Value of Supply- Introduction, Relevant Definition, Value of Supply [Section 15] INPUT TAX CREDIT- Introduction, Relevant Definitions, Eligibility and Conditions for taking Input Credit [Section 16], Apportionment of Credit & Blocked Credits	10
IV	Registration- Introduction, Relevant Definitions, Person Liable for Registration, Compulsory Registration in Certain Cases, Person Not Liable for Registration. Procedure for registration, Amendment of Registration, Cancellation of Registration, and Revocation of Registration. Tax Invoice Credit and Debit Notes- Introduction, Relevant Definitions, Tax invoice, Credit & Debit note.	10
V	Payment of Tax- Introduction, Relevant Definitions, Payment of Tax, Interest, Penalty, and Delayed Payment of Tax. Returns- Introduction, Relevant Definitions, Furnishing detail of Outward Inward Supplies, Furnishing of Returns, Special Returns, First Return,	10



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## References

### Text Books:

1. Goods and Service Tax: Dr. H.C. Mehrotra & Prof V.P. Agrawal Sahitya Bhawan Publication
2. Goods and Service Tax: Sripal Saklecha & Anit Saklecha: Satish Printers
3. GST & Custom Law: CA Anoop Modi & CA Machesha Gupta: SBPD publication
4. Advance Goods and Service Tax: Sripal Saklecha & Anit Saklecha: Satish Printers

### Reference Books:

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### Web Links:





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**SUBJECT: COMMERCE**

**M.Com – 4th Semester**

**Paper- Open Elective**

**Human Resource Development**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course, the student will be able to -	
Co1	Explain the Concept, mechanisms, processes, outcomes, and Matrix of HRD	K
CO 2	Understand the HRD needs and implement the HRD programs.	U
CO 3	Describe the HRD learning, culture, and climate	U, Analyze
CO 4	Understand the applicability of HRD principles and techniques in an organization.	U

## Credit and Marking Scheme

	Credits	Marks		Total Marks
		Internal	External	
Theory		10	40	50
Total				

## Evaluation Scheme

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

## Content of the Course

### Theory

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

Total No. of Lectures: 60 Hrs.

Maximum Marks: 50



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Units	Topics	No. of Lectures
I	Introduction to Human Resource Development: Concept and evolution, Relationship between human resource management and human resource development; HRD mechanisms, processes and outcomes, HRD Matrix; HRD interventions, Roles and competencies of HRD professionals.	10
II	HRD Process: Assessing HRD needs, designing and developing effective HRD programs; Implementing HRD programs; and evaluating HRD programs.	10
III	Learning and HRD: Maximizing learning: Individual differences in the learning process, Learning strategies and styles, Principles of learning, Learning and motivation, HRD culture and climate.	10
IV	HRD Activities and Applications: HRD for Workers; HRD mechanisms for workers, Role of trade unions; Employee training and development- Process, methods, and types; Coaching, counseling, and performance management; Career management and development; Organization development.	10
V	HRD in Organisations, Trends and Practices: Select cases for HRD Practices in Government organisations, defence, police, private sectors and public sectors units; HRD audit; Balanced scorecard; People capability maturity model; Integrating HRD with technology, Employer branding and other recent trends; Future of HRD.	10

## References

### Text Books:

- J. M., DeSimone, RL, Human resource development, South Western.
- Nadler, L., Corporate human resources development, Van Nostrand Reinhold.
- Blanchard, P.N., Thacker, J. W., Anand Ram, V., Effective training, systems, strategies, and practices, Pearson Education.
- Raymond, N. and Kodwani, A.D., Employee training and development, McGraw Hill



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Education India.

- Mankin, D., Human resource development, Oxford University Press India.
- Halder, U. K., Human resource development, Oxford University Press India.
- Rao, TV, Future of HRD, Macmillan Publishers India.
- Rao, T.V., HRD score card 2500: Based on HRD audit, Response Book, SAGE Publication

**Reference Books:**

**Web Links:**





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**SUBJECT: COMMERCE**

**M.Com – 4<sup>th</sup> Semester**

**Paper-Compulsory  
Research Methodology**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course ; the student will be able to -	
C01	Apply the basic concepts, principles, and techniques of scientific <i>methodology in business research.</i>	K
CO 2	Measure the methods of data collection and scale the techniques of sampling.	U
CO 3	Formulate a research scheme for business research and identify the application of measurement and scaling techniques in business research.	U,
CO 4	Build analytical skills to apply various statistical tools for testing, analyzing, and interpreting survey data.	U
CO5	Select appropriate parametric and non-parametric tests for testing the research hypotheses and analyzing the sample data.	Analyze
CO6	Compile the art of drafting and writing the research report.	Analyze

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## 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 (During the semester)	1 External Exams (At the End of the Semester)



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Practical		
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## Content of the Course

### Theory

No. of Lectures (in hours per week): 5 Hrs. per week

Total No. of Lectures: 75 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	Introduction to Research Methodology: Meaning and importance of research, Types of research and research process, Identification of research problem and formulation of hypothesis, Research Designs.	10
II	Measurement and Data Collection. Primary data, Secondary data, Design of questionnaire, Sampling fundamentals and sample designs, Measurement and Scaling Techniques	10
III	Data Processing: Significance in Research, Stages in Data Processing: Editing, Coding, Classification, Graphic Presentation (using MS Office) Statistical Analysis, Testing of Hypotheses Interpretation of data: significance and Precautions in data interpretation.	10
IV	Modern Practices: Ethical Norms in Research, Plagiarism, Role of Computer Softwares and internet in Research.	10
V	Research Reporting and Modern Practices in Research, Research Report Writing: Importance, Essentials, Structure/layout, Types, References and Citation Methods: APA (American Psychological Association) CMS (Chicago Manual Style) MLA (Modern Language Association) Footnotes and Bibliography.	10



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## References

### Text Books:

1. Research Methodology, by Deepak Chawla/ Neena Sondhi (Vikas)
2. BRM by Zikmund/Babin/Carr/Adhikari / Griffin (Cengage))
3. Research Methodology, by V. Upadade&A. Shende (S. Chand)
4. Business Research Methods by Naval Bajpai, Person
5. Business Research Method by Cooper et al, McGraw Hill
6. Research Methodology by Khatua and Majhi, HPH.

### Reference Books:

### Web Links:





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**SUBJECT: COMMERCE**

**M.Com - 4<sup>th</sup> Semester**

**Paper- Elective**

**International Financial Management**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course, the student will be able to -	
CO1	Demonstrate a basic understanding of financial nuances in the international business environment, assess the foreign exchange rate by applying international parity relationship theories and identify derivatives to diversify the risk in the foreign exchange market.	K
CO 2	Apply the methods of foreign exchange exposure to hedge the risk in the international financial environment.	U
CO 3	Elaborate cost of capital, capital structure, capital budgeting, cash management, and taxation in the financial management of MNEs.	U,
CO 4	Determine the roles and functions of international financial institutions and markets.	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 Exams (During the Semester)	1 External Exams (At the End of the Semester)
<b>Practical</b>		

## Content of the Course



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## Theory

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

Total No. of Lectures: 60 Hrs.

Maximum Marks: 50

Units	Topics	No. of Lectures
I	<b>Introduction:</b> Globalisation and the multinational firm Complexities and issues in financial decisions of a multinational firm. Foreign investment decision: exchange rate movement and decision to invest; foreign direct investment theories and strategies Greenfield investment Vs Cross border M and As. Foreign exchange market-spot and forward market, Participants in foreign exchange market. Arbitrage, hedging and speculation, covered interest arbitrage. Contemporary issues in international financial management.	10
II	<b>International Capital Budgeting Decision:</b> Estimation of cash flows from cross border investment projects. Valuation techniques including Adjusted Present Value method. Risks in cross border investment decision- currency risk, political risk, country risk, inflation risk, etc. Techniques for incorporating risks in cross border investment decision. Assessment and management of political risk. Country risk	10
III	<b>Financing Decision, Dividend Policy and Working Capital Management in a Multinational firm:</b> International capital structure and cost of capital. Determinants of capital structure of MNEs. Financing of foreign subsidiaries or projects- Internal and External sources, Parent Debt and Parent Equity, Bank Guarantees etc. Dividend policy of MNEs. International working capital management- Cash management, inventory management and receivables	10
IV	<b>International Diversification and Portfolio Investment:</b> Risk factors in international investing. International diversification- risk and return aspects. International CAPM. Identification of optimal portfolio.	10



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V	<b>International Accounting and International Taxation:</b> Foreign currency translation; Multinational transfer pricing and performance measurement; consolidated financial statements; International accounting standards and practices. Relevant accounting standard in India (AS-11). International tax environment; bilateral tax treaties and tax heavens. Impact of taxation on cross-border investment decisions.	10
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## References

### Text Books:

1. International Financial Management', Thummuluri Siddaiah; Pearsons
2. International Financial Management', Eun, Cheol S. and Resnick, Bruce G., Tata McGraw-Hill.
3. Multinational Financial Management', Apte P.G., Tata -McGraw Hill, New Delhi.
4. International Financial Management', Bekaert, Greet and Hodrick, Robert J., Prentice Hall.
5. International Financial Management', Madura, Jeff, Cengage Learning.
6. Multinational Financial Management', Shapiro, Alan C., John Wiley.
7. International Financial Management', Sharan, V., PHI Learning Pvt. Ltd.

International Finance', Levi D, Maurice, Routledge.

### Reference Books:

### Web Links:





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**SUBJECT: COMMERCE**

**M.Com – 4<sup>th</sup> Semester**

**Paper- Elective**

**International Marketing Management**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course; the student will be able to -	
Co1	Introduce the environment of international marketing and its implications on international business.	K
CO 2	describe the global marketing segmentation and explain the product decision.	U
CO 3	Identify the environmental influences on pricing decisions and policies	U, Analyze
CO 4	Examine the factors influencing the distribution channels and logistics.	U
Co5	Discuss the ethical and social issues in international marketing.	

## Credit and Marking Scheme

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

## Evaluation Scheme

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



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## Content of the Course

### Theory

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

Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	<b>Introduction to International Marketing:</b> Nature and significance; Complexities in international; Transition from domestic to transnational marketing, international marketing orientation - EPRG framework; International Market entry strategies <b>International Marketing Environment:</b> Internal environment; External environment; geographic, demographic economic, socio-cultural political and legal environment; impact of environment on international marketing decisions	10
II	<b>Foreign Marketing Selection:</b> Global marketing segmentation; selection of foreign markets; International positioning <b>Product Decision:</b> Product planning for global markets; standardization vs. product adaption, new product development: Management of international brands; Packaging labeling; Provision of sales related services	10
III	<b>Pricing Decision-</b> Environment influences on pricing decision international pricing policies and strategies. <b>Promotion Decision:</b> Complexities and issues; international advertising, personal selling, sales promotions and public relation	10
IV	<b>Distribution Channels and Logistic:</b> Functions and types of channels; Channels selection decisions; Selection of foreign distributors/agents and managing relations with them; International logistic decisions. <b>International Marketing, Planning, Organizing and Control:</b> Issues in International marketing Planning: International marketing operations.	10



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V	<b>Emerging Issues and Developments in International Marketing:</b> Ethical and Social Issues; issues; International marketing of Services; Information technology and International marketing; Impact of Globalization; WTO.	10
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## References

### Text Books:

1. International Marketing by R. Srinivasan
2. International Marketing by Dr. R. K. Kothari &
3. International Marketing by Rajgopal & Dr. P.C. Jain
4. International Marketing by Sunil Gupta & Kulbhushan Chandel

### Reference Books:

### Web Links:





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**SUBJECT: COMMERCE**

**M.Com – 4<sup>th</sup> Semester**

**Paper- Elective**

**Corporate Tax Planning**

CO. No.	Course Outcomes	Cognitive Level
	After completing of this course, the student will be able to -	
CO1	Understand the concept of tax planning, its importance, and objectives.	U
CO 2	Differentiate between tax planning, tax avoidance, and tax evasion	A
CO 3	Apply tax management strategies to minimize tax liabilities.	Im
CO 4	Analyze the scope of tax planning in various aspects, including ownership, activity, location, and nature of business.	A
CO5	Calculate tax incentives for exporters and apply them to business decisions.	Im

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## Credit and Marking Scheme

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

## Evaluation Scheme

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

## Content of the Course

### Theory

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



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Total No. of Lectures: 60 Hrs.

Maximum Marks: 60

Units	Topics	No. of Lectures
I	Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning, Tax Avoidance, Tax Evasion, and Tax Planning	10
II	Tax Management: Introduction, Difference between Tax Planning and Tax Management, Areas of Tax Management, Problems in tax planning.	10
III	Scope of Tax Planning: Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning	10
IV	Special Tax Provisions for New Start-ups, Free Trade Zones, Infrastructure Sector & Backward Areas. Tax Incentives for Exporters. Tax Planning and Setting up New Business: Deductions Available to New Industrial Undertakings, Amalgamation, Merger and Tax Planning	10
V	Financial Decisions Tax Planning: Capital Structure Decision, Inter Corporate Dividend, Bonus Shares, Purchase of Assets Out of Own Funds or Out of Borrowed Funds	10

## References

### Text Books:

- Shripal Saklecha & Anit Saklecha-- Tax Planning and Management (Satish Printers and Publishers)
- Dr RK Jain- Tax Planning and Management (SBPD Publication)

### Reference Books:

### Web Links:

