

SEMESTER – II

UABEA20 – Business Environment and Ethics

Year: I Sem: II	Course Code: UABEA20	Title of the Course: Business Environment and Ethics	Course Type: Theory	Course Category: Elective	H/W 5	Credits 5	Marks 100
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Objectives

1. To know about the environment and its impact on business
2. To understand the political environment and role of government in business
3. To understand the economic system, financial system and their implication in business
4. To know the impact of Privatization, Globalization and Liberalization on the business
5. To realize the importance of business ethics and social responsibility as an individual to the society

Course Outcomes (CO)

The learners will be able to

1. Understand the Business environment
2. Be able to inter-relate the political and legal environment in business
3. Relate the importance of economic and financial environment to business
4. Comprehend the vitality of Privatization, Globalization and Liberalization in the business
5. Recognize the importance of business ethics and social responsibility in today's business

CO	PO					
	1	2	3	4	5	6
CO1	L	M	L	M	H	H
CO2	H	H	M	L	L	H
CO3	H	M	L	H	H	H
CO4	H	L	M	M	M	M
CO5	M	H	H	M	L	H

H- High (3), M- Moderate (2), L- Low (1)

CO	PSO					
	1	2	3	4	5	6
CO1	L	M	L	M	H	H
CO2	H	H	M	L	H	M
CO3	M	M	L	H	H	H
CO4	H	L	H	M	M	M
CO5	M	H	H	M	L	H

H- High (3), M- Moderate (2), L- Low (1)

Course Syllabus

UNIT I Introduction

(15 Hours)

- 1.1 Business Environment – Definition (K1,K2)
- 1.2 Significance (K1,K2)
- 1.3 Political, Legal environment (K1,K2)
- 1.4 Economic and Social environment (K1,K2)
- 1.5 Cultural environment (K1,K2)
- 1.6 Cultural heritage (K1)

UNIT II Political and legal Environment

(15 Hours)

- 2.1 Political environment (K1,K2,K3)
- 2.2 Rights according to Indian constitution (K1,K2,K3)
- 2.3 Economic roles of Government in business (K1,K2,K3)
- 2.4 Legal environment- Classification of companies (K1,K2,K3)
- 2.5 Memorandum of Association- Articles of Association- Prospectus (K1,K2,K3)
- 2.6 Types of shares- Debentures -Winding up of companies. (K1,K2,K3)

UNIT III: Economic System and Financial Environment

(15 Hours)

- 3.1 Economic System and their impact of business (K1,K2)
- 3.2 Business Cycle (K1,K2)
- 3.3 Inflation and Deflation - Meaning – Causes - Effects - Control (K1,K2)
- 3.4 Measures to be adopted by business firms to reduce the evil effects of business cycle (K1,K2)
- 3.5 Financial Environment (K1,K2)
- 3.6 Financial system – Commercial Banks. (K1,K2)

UNIT IV: Privatization, Liberalization and Globalization

(15 Hours)

- 4.1 Privatization – Meaning (K1,K2)
- 4.2 Ways of privatization – Privatization in India (K1,K2)
- 4.3 Liberalization – Meaning (K1,K2)
- 4.4 Globalization – Meaning (K1,K2)
- 4.5 Merits and demerits of globalization (K1,K2)
- 4.6 Consumer Protection Act

UNIT V: Business ethics

(15 Hours)

- 5.1 Business ethics (K1,K2, K3)
- 5.2 Ethics in business and community (K1,K2)
- 5.3 Social responsibility towards customers and community (K1,K2)
- 5.4 Social responsibility towards and community (K1,K2)
- 5.5 Business Giving (K1,K2)
- 5.6 Social Audit (K1,K2)

Text Books

1. Sankaran S, Business Environment, Margham Publications, Chennai, 5th Edition, 2013.
2. Francis Cherunilam, Business Environment: Text and Cases, Himalaya Publishing House Pvt.Ltd., Mumbai, 12th Edition, 2013

Reference Books

1. R. Jayaprakash Reddy, Business Environment, APH Publishing Corporation, New Delhi, 4thEdition, 2004.
2. S.K. Bhatia, Business Ethics and Managerial Value, Deep and Deep Publication, New Delhi, 3rd Edition, 2010

SEMESTER – V

UCBAM20 – Industrial Relations

Year: III	Course Code: UCBAM20	Title of the Course: Industrial Relations	Course Type: Theory	Course Category: Core	H/W 6	Credits 4	Marks 100
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Objectives

1. To understand the concept and the meaning of Industrial Relations and The Payment of Wages Act, 1936
2. To acquire knowledge about The Factories Act, 1947
3. To understand the concept of The Maternity Benefit Act, 1936
4. To understand the concept of The Industrial Dispute Act, 1947
5. To enable the learners absorb the concept of The Employees State Insurance Act, 1948 and The Minimum Wages Act 1948

Course Outcomes (CO)

The learners will be able to

1. Understand the concept & meaning of Industrial Relations and The Payment of Wages Act, 1936
2. Acquire knowledge about The Factories Act, 1947
3. Analyse and understand the concept of The Maternity Benefit Act, 1961
4. Attain knowledge of The Industrial Dispute Act, 1947
5. Be able to absorb the concept of The Employees State Insurance Act, 1948 & The Minimum Wages Act 1948

CO	PO					
	1	2	3	4	5	6
CO1	M	L	L	M	L	M
CO2	L	L	L	M	M	M
CO3	L	M	L	M	L	L
CO4	M	L	L	M	H	L
CO5	M	L	L	M	M	H

H- High (3), M- Moderate (2), L- Low (1)

CO	PSO					
	1	2	3	4	5	6
CO1	M	L	L	M	L	M
CO2	L	H	L	M	M	M
CO3	H	M	L	H	L	H
CO4	M	L	H	M	H	L
CO5	M	HL	L	M	M	H

H- High (3), M- Moderate (2), L- Low (1)

Course Syllabus

UNIT I Introduction

(18 hours)

- 1.1 Introduction to IR – meaning – importance (K1)
- 1.2 Participation and Empowerment – definition – objectives – advantages (K1, K2)
- 1.3 The Payment of Wages Act, 1936 – rules for the payment of wages (K1, K2, K3)
- 1.4 Deduction of wages – enforcement of the Act (K2, K3)
- 1.5 Roles and functions of the inspectors (K2, K3)
- 1.6 Powers of the inspectors (K1, K2, K3)

UNIT II The Factories Act, 1948

(18 hours)

- 2.1 The Factories Act, 1948 – definition – Factory – Manufacturing process – Worker (K1, K2)
- 2.2 Approval, licensing and registration – notice by occupier (K1, K2, K3)
- 2.3 The Inspecting staff (K2, K3)
- 2.4 Health of the worker (K2, K3)
- 2.5 Safety of the worker (K2, K3)
- 2.6 Welfare of the worker – the working hours of adults – employment of adults – employment of young person – holidays and leave – overtime. (K2, K3, K4)

UNIT III The Maternity Benefit Act, 1961 & The Employee State Insurance Act, 1948 (18 hours)

- 3.1 The Maternity Benefit Act, 1961 – definition – child – employer – circumstances and period (K1, K2)
- 3.2 Prohibition of Employment – right to the payment to Maternity Benefit – leave and nursing breaks – appointment of inspectors - penalties and offences (K2, K3, K4)
- 3.3 The Employee State Insurance Act, 1948 – definition – Principal Employer – Insurable Workman (K1, K2)
- 3.4 ESI Corporation – powers and duties of the corporation – the Standing Committee – medical benefit council (K2, K3, K4)
- 3.5 ESI fund – inspectors – contributions – benefits – rules regarding benefits – employee's insurance court – penalties (K2, K3, K4)
- 3.6 Obligations and rights of the employees and employers. (K2, K3)

UNIT IV The Industrial Dispute Act, 1947

(18 hours)

- 4.1 The Industrial Dispute Act, 1947 – scope and objectives (K1, K2)
- 4.2 Features – definition of Industry (K1, K2, K3)
- 4.3 Industrial dispute – industrial establishment of undertaking (K1)
- 4.4 Layoff, lockout (K2, K3)
- 4.5 Retrenchment – strike (K2, K3)
- 4.6 Unfair labour practices. (K2, K3)

UNIT V The Minimum Wages Act, 1948

(18 hours)

- 5.1 The Minimum Wages Act, 1948 – definition – fixation and revision of wages – minimum rates of wages (K1, K2)
- 5.2 Procedure for fixing and revision minimum wages – advisory board – central advisory board (K2, K3)
- 5.3 Safeguard in the payment of minimum wages (K2, K3)
- 5.4 Power of inspectors – claims (K2, K3)
- 5.5 Offences and penalties (K2, K3)
- 5.6 Obligation and rights of the employees (K2, K3, K4)

Text Books

1. Saravanavel & Sumathi, Legal Aspects of Business, Eswar Press, New Delhi, 2nd Edition, 2012
2. S C Srivastava, Industrial Relations and Labour Laws, Vikas Publishing House, New Delhi, 6th Edition, 2017

Reference Books

1. Martand T Telsang, Industrial and Business Management, Sultan Chand & Sons, New Delhi, 3rd Edition, 2014
2. M R Sreenivasan, Industrial Relations and labour Legislations, Margham Publications, Chennai, 6th Edition, 2014

UCBAR20 – PROJECT

Each student shall be required to do a project and prepare the report on the basis of the investigation carried out by her in an institution or industrial organization. The student is expected to identify a problem in the organization based on her area of specialization and provide solutions and suggestions to the management. The report should demonstrate the capability of the students in analysing and evaluating the problem and to create original approach in providing solutions to the problem.

The project should include field studies, surveys, interpretation, planning and designing of the Research Methodology presented in a comprehensive manner with recommendations for solutions based on scientifically worked out data and Viva-Voce Examinations will be conducted on the basis of the report and presentation.

EVALUATION PATTERN

- ✓ Each student should undergo the training separately.
- ✓ The mode of evaluating the student will consist of two parts. One on the basis of the report writing and the other will be through Viva-Voce.
- ✓ The valuation of the report writing will be done by the Internal Examiner while for the oral i.e. Viva-Voce Examination an External Examiner will be called for.
- ✓ 60 marks will be awarded for the report writing and 40 marks for the Oral (Viva-Voce) Examination.
- ✓ Training will be for a period of 30 days (One Month) which will be during the month May – June of every academic year.
- ✓ Each student should find a reputed organization which carries out the important functions like Production, Human Resource, Finance and Marketing to carry out her investigation with the approval of the department
- ✓ Records should be maintained for the daily activities signed by the concerned authorities in the organization.
- ✓ After completion of the training, the students should get the Completed Certificate and the Attendance Certificate from the company when she comes to the College.
- ✓ Any change of the organization during the course of the Training should be done only after getting the consent from the Head of the Department of the College in a written format
- ✓ The following are the components for Report Writing (60 Marks)

Content	40 Marks
Layout	10 Marks
Grammar	10 Marks

- ✓ For the Viva-Voce Examinations (Semester – 40 Marks)

Oral Presentation	30 Marks
Question and Answer	10 Marks

SEMESTER – VI
UCBAS20 – Legal Aspects of Business

Year: III Sem: VI	Course Code: UCBAS20	Title of the Course: Legal Aspects of Business	Course Type: Theory	Course Category: Core	H/W 7	Credits 4	Marks 100
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Objectives

1. To learn the fundamental principles underlying in the law of contract, offer and acceptance
2. To develop an understanding of the free consent, discharge and breach of contract
3. To understand the concept of sale as a contract and its essential conditions
4. To inculcate the knowledge of formation of company
5. To acquire the knowledge on elements of Partnership, Registration and Reconstitution of the firm

Course Outcomes (CO)

The learners will be able to

1. Be thorough in the contractual relationships in business
2. Understand the Indian contract act, 1872 and discuss legal remedies in case of breach of a certain contract
3. Apply basic legal knowledge to business transaction especially in sale and resale agreement
4. Gain knowledge in the regulatory framework of companies in India
5. Acquire knowledge on partnership and registration of firms.

CO	PO					
	1	2	3	4	5	6
CO1	H	M	H	M	M	H
CO2	H	H	H	H	H	H
CO3	H	H	H	H	M	H
CO4	H	H	H	M	H	H
CO5	H	M	H	L	M	H

H- High (3), M- Moderate (2), L- Low (1)

CO	PSO					
	1	2	3	4	5	6
CO1	H	M	H	M	M	L
CO2	H	H	H	H	H	H
CO3	M	H	H	L	M	M
CO4	H	M	H	M	H	H
CO5	H	M	M	L	M	M

H- High (3), M- Moderate (2), L- Low (1)

Course Syllabus

UNIT I Indian Contract Act 1872

(18 Hours)

- 1.1 : Law of contract - Offer and Acceptance (K1, K2)
- 1.2 : Consent, Consideration and capacity of contract (K1, K2, K3)
- 1.3: Free consent - Discharge of contract (K1, K2)
- 1.4 : Breach of contract (K1, K2)
- 1.5 : Void Agreements – Quasi Contract – Contract of Indemnity (K1, K2)
- 1.6: Contract of Guarantee – Kinds of Guarantee (K1, K2, K3, K4)

UNIT II Sale of goods act 1930

(18 Hours)

- 2.1 : Definition of sale - Actual sale - Agreement to sell (K1, K2)
- 2.2 : Distinction between sale and agreement to sell - Conditions and warranties (K1, K2)
- 2.3: Doctrine of caveat emptor (K1, K2)
- 2.4 : Delivery of goods (K1, K2, K3, K4)
- 2.5 : Transfer of property - Transfer of title by non-owners (K1, K2)
- 2.6: Resale - Auction sale (K1, K2)

UNIT III The Companies Act 2013

(18 Hours)

- 3.1: Company and its formation: Definition – Characteristics – Kinds (K1, K2, K3, K4)
- 3.2: Memorandum of Association - Articles of association (K1, K2, K3, K4)
- 3.3: Prospectus – Definition – Contents - Statement in lieu of prospectus (K1, K2)
- 3.4: Shares and Debentures - Definition and kinds (K1, K2)
- 3.5: Meetings - Classification of meetings (K1, K2)
- 3.6: Modes of winding up (K1, K2)
- 3.7: Dissolution of a company (K1, K2, K3, K4)

UNIT IV Indian Partnership Act 1932

(18 Hours)

- 4.1: Definition - Elements of partnership - Classification of partnership (K1, K2, K3)
- 4.2: Partners and their liability (K1, K2, K3)
- 4.3: Registration of firms and effects for non-registration (K1, K2)
- 4.4: Reconstitution of the firm (K1, K2)
- 4.5: IPR (Intellectual Property Rights) – Patents – Filing of Patents (K1, K2)
- 4.6: Copyrights (K1, K2, K3)

UNIT V Law of Negotiable Instrument and Consumer Protection Act

(18 Hours)

- 5.1: Negotiable Instruments – Promissory notes (K1, K2, K3)
- 5.2: Bill of Exchange - Cheques of Exchange (K1, K2, K3)
- 5.3: Cheques – Presentment (K1, K2, K3)
- 5.4: Dishonour – Crossing of Cheques (K1, K2, K3, K4)
- 5.5: Paying Banker – Rights of Consumers (K1, K2, K3)
- 5.6: Nature and scope of Complaints (K1, K2)
- 5.7 : Remedies available to consumers (K1, K2, K3)

Text Books

1. N. D. Kapoor, Business Law, Sultan Chand & Sons, New Delhi, 5th Edition, 2019
2. Saravanavel P and Sumathi S, Legal Systems in Business, Himalaya Publishing House, New Delhi, 7th Edition, 2013

Reference Books

1. M C Kuchhal, Business Law, Vikas Publications House, New Delhi, 7th Edition, 2018
2. Akhileshwar Pathak, Legal Aspects of Business, Tata McGraw Hill Education Private Limited, New Delhi, 7th Edition, 2018

SEMESTER – VI**UEBAC20 – Total Quality Management**

Year: III	Course Code:	Title of the Course:	Course Type:	Course Category:	H/W	Credits	Marks
Sem: VI	UEBAC20	Total Quality Management	Theory	Elective	5	5	100

Objectives

1. To understand the concepts of total quality management
2. To acquire knowledge about the customers and to have continuous improvement
3. To analyze the supplier partnering and the performance measure for improvement
4. To create an awareness regarding quality challenges and benchmarking
5. To analyze critically the strategic issues in quality management and standardization

Course Outcomes (CO)

The learners will be able to

1. Evaluate the principles of quality management and to explain how these principles can be applied within quality management systems
2. Identify the key aspects of the quality improvement cycle and to select and use appropriate tools and techniques for controlling, improving and measuring quality
3. Critically appraise the organizational, communication and teamwork requirements for effective quality management
4. Know the concept of benchmarking and total productive maintenance in the organization
5. Identify key challenges in implementing TQM and maintain standardization

CO	PO					
	1	2	3	4	5	6
CO1	L	M	M	H	M	H
CO2	H	H	H	H	M	H
CO3	H	H	M	M	H	H
CO4	H	M	H	H	H	H
CO5	H	M	H	M	M	H

H- High (3), M- Moderate (2), L- Low (1)

CO	PSO					
	1	2	3	4	5	6
CO1	L	M	M	H	M	H
CO2	H	M	H	H	M	H
CO3	H	H	M	H	H	M
CO4	M	M	H	H	H	H
CO5	H	M	M	H	M	H

H- High (3), M- Moderate (2), L- Low (1)

Course Syllabus

UNIT I Introduction

(15 Hours)

- 1.1 Definition of Quality – Need for quality - Dimensions of product and service quality – Quality planning (K1,K2)
- 1.2 Quality costs – Analysis techniques for quality costs - TQM - Introduction – Definition (K1,K2)
- 1.3 Principles of TQM (K1,K2)
- 1.4 Quality council – Quality Statements (K1,K2)
- 1.5 Deming Philosophy (K1,K2)
- 1.6 Barriers to TQM Implementation. (K1,K2)

UNIT II Customer Satisfaction

(15 Hours)

- 2.1 Customer Satisfaction – Customer perception of quality (K1,K2)
- 2.2 Customer complaints, Service quality (K1,K2)
- 2.3 Customer retention, Employee involvement (K1,K2)
- 2.4 Continuous process improvement (K1,K2)
- 2.5 Juran Trilogy, PDCA Cycle (K1,K2,K3)
- 2.6 5S, Kaizen (K1,K2,K3)

UNIT III Supplier Partnering and Performance Measure

(15 Hours)

- 3.1 Supplier Partnership – Partnering, Sourcing (K1,K2,K3)
- 3.2 Supplier selection, Supplier rating, Relationship development (K1,K2,K3)
- 3.3 Performance Measures – Basic concepts – Strategy (K1,K2,K3)
- 3.4 Performance measure - Process capability (K1,K2,K3)
- 3.5 Concept of six- sigma (K1,K2,K3)
- 3.6 Control charts (K1,K2,K3)

UNIT IV Benchmarking and Failure Mode and Effect Analysis (FMEA)

(15 Hours)

- 4.1 Benchmarking – Reasons to Benchmark (K1,K2,K3)
- 4.2 Benchmarking process (K1,K2)
- 4.3 Quality Function Development (QFD) – House of Quality, QFD process – Benefits (K1,K2,K3)
- 4.4 Taguchi Quality Loss Function (K1,K2)
- 4.5 Total Productive Maintenance (TPM) – Concept - Improvement – Needs (K1,K2,K3)
- 4.6 FMEA – Stages of FMEA – Types (K1,K2)

UNIT V Standardization

(15 Hours)

- 5.1 ISO - Origin – Introduction (K1,K2)
- 5.2 Need for ISO 9000 and other Quality Systems (K1, K2)
- 5.3 ISO 9000: 2000 Quality System – Elements (K1,K2)
- 5.4 Implementation of Quality System (K1,K2)
- 5.5 Documentation (K1)
- 5.6 Quality Auditing (K1)

Text Books

1. Dale H. Besterfield, et al., Total Quality Management, Pearson Education, New Delhi, 3rd Edition Reprint, 2012.
2. V. Jayakumar, Total Quality Management, Lakshmi Publication, Chennai, 7th Edition, 2014.

Reference Books

1. James R. Evans & William M. Lindsay, The Management and Control of Quality, South Western Cengage Learning, London, 8th Edition, 2011
2. Narayana V. & Sreenivasan N.S., Quality Management: Concept and Tasks, New Age International, Chennai, 4th Edition, 2012.

SEMESTER – VI

UEBAD20 – Entrepreneurial Development

Year: III Sem: VI	Course Code: UEBAD20	Title of the Course: Entrepreneurial Development	Course Type: Theory	Course Category: Elective	H/W 5	Credits 5	Marks 100
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Objectives

1. To develop entrepreneurial way of thinking
2. To understand to design the business plan for getting institutional support
3. To understand the different level of entrepreneur and their roles in the economy
4. To know the strategies for entering into new market to be successful in business
5. To nurture the entrepreneurial skills and help to identify the new business opportunity

Course Outcomes (CO)

The learners will be able to

1. Have the ability to discern entrepreneurial traits
2. Know the different entrepreneur and supporting institution and Write a business plan
3. Know the parameters to assess opportunities for new business ideas
4. Identify the various forms of entrepreneur and to correlate which form of business will suit their need
5. Understand the environment and to apply the strategies to enter into new market

CO	PO					
	1	2	3	4	5	6
CO1	H	H	H	M	M	M
CO2	H	H	H	L	H	H
CO3	H	M	M	L	M	H
CO4	L	L	H	H	H	M
CO5	H	H	H	H	H	H

H- High (3), M- Moderate (2), L- Low (1)

CO	PSO					
	1	2	3	4	5	6
CO1	M	H	H	M	H	M
CO2	H	H	H	L	H	H
CO3	H	H	M	L	M	H
CO4	L	L	H	M	H	M
CO5	H	M	H	M	H	H

H- High (3), M- Moderate (2), L- Low (1)

Course Syllabus

UNIT I: Introduction (15 Hours)

- 1.1 Introduction – Definition- Understanding the meaning of entrepreneurship (K1)
- 1.2 Importance of entrepreneurship (K1, K2)
- 1.3 Characteristics of an entrepreneur (K1, K2)
- 1.4 Classification of the entrepreneurs (K1, K2)
- 1.5 Factors influencing entrepreneurship (K1, K2)
- 1.6 Role played by Government and non- government agencies (K1, K2)

UNIT II: Entrepreneurial growth, Project appraisal (15 Hours)

- 2.1 Project Appraisal – Techniques (K1, K2)
- 2.2 Business plan - Content of business plan (K1, K2, K3)
- 2.3 EDP's (K, K2)
- 2.4 SIDBI (K1, K2)
- 2.5 DIC– MSME (K1, K2)
- 2.6 Industrial policy of Government of India (K1, K2)

UNIT III: Business Idea generation technique (15 Hours)

- 3.1 Starting an enterprise (K1)
- 3.2 Business Generation Techniques (K1)
- 3.3 Marketing feasibility (K1)
- 3.4 Financial feasibility (K1)
- 3.5 Technical feasibility – Legal feasibility (K1)
- 3.6 Managerial and Location feasibility (K1)

UNIT IV: Forms of Entrepreneur (15 Hours)

- 4.1 Rural entrepreneurs (K1, K2)
- 4.2 Small scale entrepreneurs (K1, K2)
- 4.3 Export entrepreneur-Export procedure (K1, K2, K3)
- 4.4 Family Business - Importance of family business - Responsibilities and rights of shareholders of a family business Pitfalls of the family business (K1, K2)
- 4.5 Women entrepreneurship – Meaning - Definition- Problems of women entrepreneur (K1, K2)
- 4.6 Prospects of women entrepreneur – Success stories of women entrepreneurs (K1, K2)

UNIT V: Entering the Market (15 Hours)

- 5.1 Michael porter's five force model (K1, K2)
- 5.2 Acquisition (K1, K2, K3)
- 5.3 Joint ventures (K1, K2, K3)
- 5.4 Franchising (K1, K2, K3)
- 5.5 Licensing (K1, K2, K3)
- 5.6 Piggybacking (K1, K2)

Text Books

1. Jayshree Suresh, Entrepreneurial Development, Margham Publication, Chennai, 5th Edition, 2012.
2. S S Khanka, Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 5th Edition, 2013.

Reference Books

1. Robert, Michael, Dean A. Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi, 10th Edition, 2017
2. Poornima M. Charantimath, Entrepreneurship Development: Small Business Enterprises, Pearson Education, New Delhi, 2nd Edition, 2013.

SEMESTER – V/VI

USBAF520/USBAF620– Applications of GST

Year: III Sem: V/VI	Course Code: USBAF520/ USBAF620	Title of the Course: Applications of GST	Course Type: Theory	Course Category: Skill Based Elective	H/W 2	Credits 2	Marks 100
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Objectives

1. To enable the students to learn the concepts of GST from the pre-GST period to post- GST period
2. To Attain knowledge in formalities and registration
3. To study the procedure of filing GST returns
4. To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy
5. To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes
6. To make them to be a tax consultant in preparing the tax planning, tax management, Payment of tax and filing of tax returns

Course Outcomes (CO)

The learners will be able to

1. Study the basic concepts of GST
2. Learn the registration of tax filling
3. Understand the GST returns
4. Learn the composition scheme
5. Know the input tax credit

CO	PO					
	1	2	3	4	5	6
CO1	M	M	H	M	H	M
CO2	M	M	H	L	H	M
CO3	M	M	H	M	H	M
CO4	L	M	M	L	M	L
CO5	L	M	M	L	M	L

H- High (3), M- Moderate (2), L- Low (1)

CO	PSO					
	1	2	3	4	5	6
CO1	H	M	H	M	M	M
CO2	M	M	H	L	H	M
CO3	M	H	H	M	H	M
CO4	L	M	M	L	M	L
CO5	L	M	H	L	H	L

H- High (3), M- Moderate (2), L- Low (1)

Course Syllabus

Unit I - Introduction to Goods and Services Tax (12 Hours)

- 1.1 Introduction - Stages of Evolution of Goods and Services Tax (K1)
- 1.2 Methodology of GST (K1, K2, K3)
- 1.3 Constitutional background (K1, K2, K3)
- 1.4 Benefits of implementing GST (K1, K2, K3)
- 1.5 Structure of GST- Central Goods and Services Tax - State Goods and Services Tax (K1, K2, K3)
- 1.6 UTGST - Integrated Goods and Services Tax (K1, K2, K3)

Unit II: Levy, Tax Collection and Reverse Charge Mechanism (12 Hours)

- 2.1 Levy and Collection of Tax (K1)
- 2.2 Rates of GST- Scope of Supply (K1, K2, K3)
- 2.3 Composite and Mixed Supplies (K1, K2, K3)
- 2.4 E-commerce under GST regime (K1, K2, K3)
- 2.5 Composition Scheme of Levy-Value of taxable supply (K1, K2, K3)
- 2.6 Interstate supply-Intra state supply (K1, K2, K3)

Unit III-Concept of time and place of supply & Import and Export (12 Hours)

- 3.1 Time of supply (K1)
- 3.2 Place of supply (K1, K2, K3)
- 3.3 Significance (K1, K2, K3)
- 3.4 Time and place of supply in case of intra state supply (K1, K2, K3)
- 3.5 Interstate supply (K1, K2, K3)
- 3.6 Import and export of goods and services (K1, K2, K3)

Unit IV- Input Tax Credit & Payment of GST (12 Hours)

- 4.1 Cascading Effect of Taxation- Benefits of Input Tax Credit (K1)
- 4.2 Computation - Input service distribution (K1, K2, K3)
- 4.3 Recovery of Credit -Reversal of credit-Utilization of Input tax credit (K1, K2, K3)
- 4.4 Cases in which input tax credit is not available (K1, K2, K3)
- 4.5 Tax Invoice - Unauthorized Collection of Tax - Credit Notes - Debit Notes (K1, K2, K3)
- 4.6 Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger (K1, K2, K3)

Unit V – Registration, Returns and Accounts and Assessment (12 Hours)

- 5.1 Registration - Persons Liable for Registration (K1, K2, K3)
- 5.2 Compulsory Registration - Deemed Registration (K1, K2, K3)
- 5.3 Procedure For Registration - GSTIN (K1, K2, K3)
- 5.4 Amendment of Registration - Cancellation of Registration (K1, K2, K3)
- 5.5 Revocation of cancellation (K1, K2, K3)
- 5.6 Furnishing Details of Supplies - Returns - Accounts and Records (K1, K2, K3)

Text Books

1. Goods and service taxes (GST) by Dr.M.C Mehotra and Prof.V.P.Agarwal - Sahitya Bhawanpublication, 5th Edition, 2019.
2. Goods and Services Tax (GST) in India B. Viswanathan, 1st Edition, 2016.

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1. GST Guidebook - ClearTax - Reckitt Benckinser

