

# **Detailed Course Scheme**

## **Bachelor of Commerce B.Com (Hons) 3 Years/ B.Com (Hons) with Research 4 Years**

**Semester V  
(2024- 2028)**

DOC202406210027



**RNB GLOBAL UNIVERSITY**

RNB Global City, Ganganagar Road,  
Bikaner, Rajasthan 334601

## **OVERVIEW**

RNB Global University follows Semester System along with Choice Based Credit System as per latest guidelines of University Grants Commission (UGC). Accordingly, each academic year is divided into two semesters, **Odd (July-December)** and **Even (January-June)**. Also, the university follows a system of continuous evaluation along with regular updating in course curricula and teaching pedagogy.

The curriculum for B. Com (Hons)/B. Com (Hons.) with research program for odd Semester, along with Examination pattern is as follows:

### **Course Scheme**

#### **Semester-V**

| S No. | Course Code | Category | Course Name  | L         | T        | P        | Credits   |
|-------|-------------|----------|--|-----------|----------|----------|-----------|
| 1.    | BCHC21300   | DSC-15   | Dynamics of Financial Markets and Institutions                 | 3         | 1        | 0        | 4         |
| 2.    | BCHC22301   | DSC-16   | International Business   | 3         | 1        | 0        | 4         |
| 3.    | BCHC22302   | DSC-17   | Strategic Management   | 3         | 1        | 0        | 4         |
| 4.    | BCHE21017   | DSC-18   | Management of Financial Institutions & Services                | 3         | 1        | 0        | 4         |
| 5.    |             | DSE-1    | One from pool of DSE- Group A                                  | 3         | 1        | 0        | 4         |
| 6.    |             | GE-5     | One from the pool of GE -Group A                               | 3         | 1        | 0        | 4         |
| 7.    | IAPC99349   | IAPC-3   | <b>Internship</b> /Apprenticeship / Project/Community Outreach | 0         | 0        | 4        | 2         |
| 8.    | WHNN99000   |          | Workshops/Seminars/Human Values/Social Service/ NCC/NSS        | -         | -        | -        | 1         |
|       |             |          | <b>Total</b>   | <b>18</b> | <b>6</b> | <b>4</b> | <b>27</b> |

#### **Discipline Specific Electives (DSE)**

| Sr.No          | Course Code | Course Name                  | L | T | P | Credits |
|----------------|-------------|------------------------------|---|---|---|---------|
| <b>Group A</b> |             |                              |   |   |   |         |
| 1              | BCHE22001   | Advertising ( <b>DSE-1</b> ) | 3 | 1 | 0 | 4       |

## **EVALUATION SCHEME**

The evaluation of the B. Com/B. Com (Hons.) with research program would be based on Internal and External Assessments. Internal Assessment would consist of 50% of the marks (50 marks) and external assessment (in form of End Term Exam) would consist of remaining 50% marks (50 marks). Detailed scheme of Internal and External Assessments as follows:

### **Internal Assessment**

The distribution of Internal Assessment Marks is as follows:

| Type   | Details   | Marks |
|--|---|-------|
| Mid Term   | Two Mid-term Sessional of 15 marks each (15+15) | 30    |
| Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc. | Average of marks obtained                       | 15    |
| Attendance   | 75%+: 5 marks                                   | 5     |
| <b>TOTAL</b>   | <b>50</b>                                       |       |

### **External Assessment**

| Type   | Marks |
|--------|-------|
| Theory | 50    |

For subjects having practical components:

| Type      | Marks |
|-----------|-------|
| Theory    | 40    |
| Practical | 10    |

### **EVALUATION SCHEME- WORKSHOPS & SEMINARS AND HUMAN VALUES & SOCIAL SERVICE/NCC/NSS**

1. The evaluation of Workshops & Seminar and Human Values & Social Service/NCC/NSS will be completed from Semester I – Semester VI. It will be evaluated internally by the various Forums & Schools Concerned. The credit for this will be given at the end of each Semester.
2. The students must join club/clubs/Forums with the active participation in different activities of club. The students would be continuously assessed from Semester-I to Semester-IV and credits and marks would be given after the end of each Semester.

## **1. Vision**

To educate and inspire capable and competent leaders with a futuristic business acumen & entrepreneurial spirit.

## **2. Mission**

To equip the students of school of commerce & management with the ability to explore, examine, think critically, and develop professional skills to become responsible global leaders who can contribute meaningfully to the industry and society through excellence in learning and practice-oriented research.

## **3. Program Educational Objectives (PEO's)**

**PEO1:** To develop students to handle issues related to business and solve problems.

**PEO2:** To develop leadership qualities in students to lead a team as well as work as member of team.

**PEO3:** To bridge the gap between theoretical and practical knowledge of the students by adopting innovative teaching pedagogy.

#### 4. Programme Outcomes (PO's)

After the completion of this program students will be able to:

**P01 Exhibit** memory of previously learned financial accounting knowledge by correlating facts and terminologies.

**P02 Conceptualize and solve Business problems**, evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health and safety, cultural, societal, and environmental factors in the core areas of expertise at the national and international levels.

**P03. Understand** the concepts of commerce and computer application operations

**P04. Demonstrate** ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship.

**P05. Develop** knowledge of the business policies, auditing, finance, and other related areas both at the macro and micro level.

**P06. Apply** relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.

**P07. Utilize** domain knowledge of computer programming and implementing the same in E-Commerce sector.

**P08. Display knowledge and understanding** of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research.

**P09. Communicate** with society at large, regarding complex managerial activities confidently and effectively, such as, environment and sustainability, ethics, and governance.

**P010.Build** wider societal concerns through extension of professional knowledge to community service and engagement in life-long learning process.

## **5. Program Specific Outcomes (PSO's):**

**PS01: Understand** the concept of financial markets and its different products

**PS02: Appraise** the manpower needs of companies in Accounting, Financial analysis, and Management.

**PS03: Design** the accounting system and processes for e-commerce and e-business.

### 6.Course Outcomes: Semester – V

| <b>Course Code &amp; Course Name</b>                       | <b>After completion of these courses' students should be able to</b>   |
|--|--|
| BCHC21300 - Dynamics of Financial Markets and Institutions | <b>C01:</b> Understand the structure and functions of financial markets and institutions.<br><b>C02:</b> Analyze the role and operation of money and capital markets.<br><b>C03:</b> Examine the functioning of banking and non-banking financial institutions.<br><b>C04:</b> Evaluate the financial services offered by institutions and their impact<br><b>C05:</b> Assess the implications of global financial markets.  |
| BCHC22301- International Business                          | <b>C01:</b> Find out the scope of international business & what is its importance.<br><b>C02:</b> Relate the theories of international trade with business, working of WTO, UNCTAD, OPEC in the development of international business.<br><b>C03:</b> Make use of IT, organisational structures and outsourcing in international business.<br><b>C04:</b> Analyze& discover various modes of entry in international business, various factors affecting decisions, SEZ, EOU, foreign investment, joint ventures, and acquisitions abroad.<br><b>C05:</b> Select the appropriate strategy for international business. |
| BCHC22302- Strategic Management                            | <b>C01:</b> To understand the basics of Strategic management.<br><b>C02:</b> To make analysis of business environment.<br><b>C03:</b> To develop an understanding of the Strategic Management process<br><b>C04:</b> To understand various strategy models.<br><b>C05:</b> To develop analytical skills for strategy implementation and control.   |
| BCHE21017- Management of Financial Institutions & Services | <b>C01:</b> Define need of financial system.<br><b>C02:</b> Understand the structure, role and functioning of financial institutions and markets in the financial system in India.<br><b>C03:</b> Identify roles of financial intermediaries within financial markets.<br><b>C04:</b> Analyze the various financial risks and its management.<br><b>C05:</b> Interpret the significance of financial institutions in financial market.   |
| BCHE22001- Advertising (DSE-1)                             | <b>C01:</b> Find the growing importance of advertising and relate it to the business development.<br><b>C02:</b> Explain the role of advertising in contemporary scenario and educating the consumers.<br><b>C03:</b> Make use of learned knowledge in exploring the prospects in advertising as a   |

|  |  |
|--|--|
|  | <p>career.</p> <p><b>C04:</b> Discover solutions to various business problems by finding creative solutions, with the help of advertising.</p> <p><b>C05:</b> Analyze the advertising effectiveness by the response of the audience(s)</p>   |
| GEC066004-<br>Goods &<br>Service Tax<br>(GST) (From<br>the pool of GE-<br>Group A) | <p><b>C01:</b> Remember the principles and provisions of GST.</p> <p><b>C02:</b> Explain the relevance of GST in present Indian Tax Scenario.</p> <p><b>C03:</b> Identify contribution of GST collections for economic development.</p> <p><b>C04:</b> Classify the various forms and returns and its filing intervals and forms.</p> <p><b>C05:</b> Estimate the Indian Tax Scenario and its contribution for economic development.</p>                                 |
| IAPC99349 -<br>Summer<br>Internship and<br>Report (IAPC-1)                         | <p><b>C01:</b> Understand the real-time working of organizations.</p> <p><b>C02:</b> Demonstrate professional knowledge, skills, and attitude along with the experience needed to constitute a successful career.</p> <p><b>C03:</b> Analyse career opportunities in their areas of interest.</p> <p><b>C04:</b> Build aptitude for gaining supervised professional experiences.</p> <p><b>C05:</b> Create a clear understanding of industry trends and advancements</p> |



### 7.CO PO Mapping: Semester – V

| BCHC21300 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| C01       | 3   | 2   | 2   | 2   |     | 2   | 2   |     | 2   | 2    |
| C02       | 3   |     | 3   | 3   | 2   | 2   | 3   | 1   | 2   | 3    |
| C03       | 3   | 2   |     | 2   | 3   |     | 2   | 2   | 2   | 2    |
| C04       | 3   | 2   | 2   |     | 2   | 2   |     | 3   |     | 2    |
| C05       | 3   | 2   | 2   | 3   | 2   | 3   | 3   | 2   | 3   | 3    |

| BCHC22301 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| C01       | 3   | 2   | 3   | 2   | 3   |     | 3   | 2   | -   | 3    |
| C02       | -   | 3   | 2   | 3   | 2   | 3   | 2   | 3   | 3   | 3    |
| C03       | 2   | 2   | 2   | 3   | 3   | 3   | 2   | 2   | 3   | 3    |
| C04       | 3   | 2   | 2   | -   | 2   | -   | 2   | 2   | 2   |      |
| C05       | 3   | 2   | 2   | 3   | 2   | 3   | 2   | 2   | 3   | 3    |

| BCHC22302 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| C01       | 1   | 3   | 3   | 2   | 2   | 2   |     | 2   | 2   | 2    |
| C02       | 3   | 3   |     |     | 2   | 2   | 2   | 2   | 2   | 3    |
| C03       | 2   | 3   | 3   | 2   | 3   | 2   | 3   | 3   | 2   | 2    |
| C04       | 2   | 2   | 2   | 3   | 3   | 2   | 3   | 3   | 2   | 3    |
| C05       | 2   |     | 2   | 2   | 2   | 2   | 3   | 2   | 3   | 2    |

| BCHE22001 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| C01       | 3   | 2   | 3   | 2   | 1   | 3   | 1   | 2   | 2   | 3    |
| C02       | 3   | 3   | 1   | 2   | 2   | 2   | 2   | 2   | 3   | 3    |
| C03       | 1   | 2   | 2   | 1   |     | 1   | 3   |     | 2   | 2    |
| C04       | 2   | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 1   | 2    |
| C05       | 2   | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3    |

| BCHE21017 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| C01       | 3   | 2   | 3   | 2   | 3   | 2   | 3   | 2   | -   | -    |
| C02       | -   | 3   | 2   | 3   | 2   | 2   | 2   | 3   | 3   | 3    |
| C03       | 2   | 2   | 2   | 3   | 3   | 3   | 2   | 2   | 3   | 3    |
| C04       | 3   | 2   | 2   | -   | 2   | -   | 2   | 3   | 2   | 2    |
| C05       | 3   | 2   | 2   | 2   | 2   | 3   | 2   | 2   | 3   | 3    |

| GEC066004 | P01 | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| C01       | 2   | 2   | 3   | 2   | 3   | 2   | 3   | 3   | 2   | 3    |
| C02       |     | 2   | 2   | 3   | 2   | 2   | 2   | 2   |     | 3    |
| C03       | 3   | 2   | 2   | 3   | 2   |     | 3   | 2   | 2   | 2    |
| C04       | 2   |     | 2   | 2   | 3   | 2   | 3   |     | 2   | 3    |
| C05       | 3   | 2   | 3   | 3   |     |     | 3   |     | 3   | 3    |

| IAPC99349 | P01 | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| C01       | 3   | 3   | 2   | 3   | 3   | 3   | 3   | 2   | 3   | 3    |
| C02       |     | 2   | 3   | 1   | 2   | 3   | 3   |     | 3   | 3    |
| C03       | 2   |     | 3   | 3   |     | 2   |     | 3   | 2   |      |
| C04       | 3   | 3   | 2   | 2   | 2   |     |     | 2   |     | 3    |
| C05       | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3    |

## **8. Curriculum**

**Course Name: Dynamics of Financial Markets and Institutions**

**Course Code: BCHC21300**

**C01:** Understand the structure and functions of financial markets and institutions.

**C02:** Analyze the role and operation of money and capital markets.

**C03:** Examine the functioning and regulation of banking and non-banking financial institutions.

**C04:** Evaluate the various financial services offered by institutions and their impact on the economy.

**C05:** Assess the implications of global financial markets and international financial institutions.

### **Unit I**

Introduction to Financial Markets and Institutions-Overview of financial systems, Functions of financial markets and institutions Money Markets-Instruments of the money market, Role of central banks.

### **Unit II**

Capital Markets-Equity and debt markets, Stock exchanges and their functions, Banking Institutions-Commercial banks and their services, Risk management in banking.

### **Unit III**

Non-Banking Financial Institutions-Mutual funds, insurance companies, and pension funds, Regulation and supervision, Financial Services-Investment banking, Asset management and wealth management

### **Unit IV**

Global Financial Markets-International financial institutions (IMF, World Bank), Foreign exchange markets, Regulatory Environment-Financial regulation and supervision, Recent regulatory developments

### **Suggested Reading:**

1. "Financial Markets and Institutions" by Frederic S. Mishkin and Stanley G. Eakins
2. "Principles of Corporate Finance" by Richard A. Brealey, Stewart C. Myers, and Franklin Allen
3. "The Economics of Money, Banking and Financial Markets" by Frederic S. Mishkin

**Course Name: International Business**  
**Course Code: BCHC22301**

**Objective:**

The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

**Unit 1:**

- a. Introduction to International Business: Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
- b. International Business Environment: National and foreign environments and their components - economic, cultural, and political-legal environments

**Unit -II**

- a. Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota and Embargo in detail); Balance of payment account and its components.
- b. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure, and functioning; An overview of other organizations – UNCTAD, Commodity and other trading agreements (OPEC).

**Unit -III**

- a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America, and Asia (NAFTA, EU, ASEAN, and SAARC).
- b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

**Unit -IV**

- a. Organizational structure for international business operations; International business negotiations.
- b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

**Unit -V**

- a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export-oriented units (EOUs), Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- b. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

**Suggested Readings:**

- 1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education

2. Daniels John, D. Lee H. Radenbaugh, and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fort forth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.
8. Peng and Srivastav, Global Business, Cengage Learning

## **Course Name: Strategic Management**

### **Course Code: BCHC22302**

#### **Course Objectives**

- CO1: To understand the basics of Strategic management.
- CO2: To make analysis of business environment.
- CO3: To develop an understanding of the Strategic Management process in a dynamic and competitive global environment.
- CO4: To understand various strategy models.
- CO5: To develop analytical skills for strategy implementation and control.

#### **Course Outline:**

##### **Unit I: Introduction**

Understanding Strategy in the Context of the Organization and its Environment—Managing by Strategy - McKinsey's 7'S Framework —Organization's Strategic Intent—Mission—Values, Goal and Objective.

##### **Unit II: Business Environment Analysis**

Socio - economic environment; Technology environment; Role of Government and Role of Public Sector; International Trade Environment; The industry Environment - \_PESTEL; Demographic environment; Competitive environment.

##### **Unit III: Strategy Formulations**

What is Strategy? What is Strategic Intent; Mission; Objectives and Goals; Policies; Program; Budget; Identifying strategic alternatives of business; Environmental appraisal - \_Internal environment; Key Success Factors; Role of Resources, Capabilities and Core Competencies; Competitive Advantage to Competitive Strategies; VRIO Model.

Strategic Analysis: Concept of Value Chain, SWOT Analysis; Tools and Techniques for Strategic Analysis- TOWS Matrix; Generic Strategies; Competitive Strategies - Porter's 5 Forces Model; The Experience Curve, Grand Strategy. BCG Matrix; Functional Strategies

##### **Unit IV: Strategy Implementation**

Organization Structure; Resource Allocation; Projects and Procedural issues. Integration of Functional Plans. Leadership, Change and Conflict Management; Evaluation and Control: Nature; Importance; Organizational Systems and Techniques of Strategic Evaluation and Control of Performance and Feedback.

***References:***

1. Lawrence, R. Jauch and William F. Glueck; Strategic Management and Business Policy, - McGraw - Hill.
2. Wheelen & Hunger, Concepts in Strategic Management and Business Policy, 12th edition, Pearson Education.
3. Kazmi, Azhar, (2008), Strategic Management and Business Policy, 3rd Edition, McGraw Hill Education.
4. R. Srinivasan, Strategic Management the Indian context, Prentice Hall of India
5. L. M. Prasad – Strategic Management – Sultan Chand

**Course Name: Management of Financial Institutions & Services**  
**Course Code: BCHE21017**

**Objective:**

The syllabus of this course is designed to incorporate the basics of Indian Financial Market & institutions. A mix approach of Theory and Practical understanding will be used during the delivery of lectures

**Course Outline**

**Unit I: Introduction**

Financial System and Markets: Constituents and functioning; RBI – Role and functions. Regulation of money and credit, Monetary and fiscal policies, Techniques of regulation and rates; Overview of Foreign Exchange Market, Financial Sector Reforms in India, Overview of Financial Services: nature, scope and importance etc.

**Unit II: Management of Commercial Banks**

Banking Industry in India, constituents, banking sector reforms, determination of commercial interest rates: fixed and floating, Management of capital funds- capital adequacy norms, Liquidity Management, Asset Liability Management - Gap analysis, Management of Non- performing assets, Strategies for making commercial banks viable.

**Unit III: Management of Non-Banking Financial Institutions**

Securitization concept, nature, scope, and their implications. Securitization of Auto loans and housing loans, Securitization in India. **DFIs in India** - IDBI, ICICI, IFCI, NABARD, RRBs, State Level Institutions; **NBFCs** - Their status, types, working and strategies for commercial viability; **Insurance & Mutual Fund organizations** - Their status, types, working and strategies for commercial viability.

#### **Unit IV: Management of Financial Services**

Leasing and Hire Purchase: Industry. Size and scope. Parties involved Evaluation of Lease transaction, Types of leases and their implications, Hire purchase and lease - differences and implications for the business. Other financial services: Factoring, Forfeiting, Discounting and Re Discounting of Bills, Consumer Credit and Plastic Money – concept, working and uses of each.

#### **Suggested Readings:**

1. Fabozzi - Foundations of Financial Markets and Institutions (Pearson Education, 3rd Ed.).
2. Khan M Y - Financial Services (Tata McGraw Hill).
3. Machiraju H R - Indian Financial System (Vikas Publication).
4. Bhole L M - Financial Institutions and Markets (Tata McGraw-Hill).
5. Srivastava, R.M& Nigam Divya - Management of Financial Institutions (Himalaya).
6. Gurusamy R - Financial Services & Markets (Thomson, 1st Ed.)
7. G. Ramesh Babu, Concept Publishing Company.
8. N. K. Gupta , Ane Books Pvt Ltd.
9. C. Rama Gopal, Vikas Publishing House.
10. B. S. Bhatia, G. S. Batra, Deep and Deep Publications.

### **Course Name: Advertising- DSE-1- Group A**

### **Course Code: BCHE22001**

#### **Objective**

- This course aims to empower students with knowledge and capacities to understand and analyse different advertisements from Indian and cross culture perspectives and then form a corporate and consumer perspective. Lectures are a mix of theory and practical exercises to improve memorization, to increase students' involvement and work capacities and to make lectures more dynamic.
- The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

#### **Course Outline**

##### **Unit I: Introduction**

Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods

##### **Unit II: Media Decisions**

Major media types - their characteristics, internet as an advertising media, merits, and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

**Unit III: Message Development** Advertising appeals, Advertising copy and elements, Preparing ads for different media.

**Unit IV: Measuring advertising Effectiveness:** Evaluating communication and sales effects; Pre- and Post-testing techniques.

#### **Unit V**

- a) Advertising Agency: Role, types, and selection of advertising agency.
- b) Social, ethical, and legal aspects of advertising in India.

#### **Suggested Readings:**

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education.
2. S. Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press.
3. Burnett, Wells, and Moriarty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aaker's. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications.
7. Jaishree Jethwa Ney and Shruti Jain, Advertising Management, Oxford University Press, 2012.
8. Chu Nawala and Sethia, Advertising, Himalaya Publishing House.
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.

### **Course Name: Goods & Service Tax (GST) (From the pool of GE-Group A) Course Code: GEC066004**

**Objective:** To provide students with a working knowledge of principles and provisions of GST, to understand the relevance of GST in present Indian Tax Scenario and its contribution for economic development.

#### **Course Outline:**

##### **Unit I: Introduction**

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

##### **Unit II: Levy and collection of GSTS**

Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.



**Unit III: Input Tax Credit**

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

**Unit IV: Procedures**

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

**Unit V: Special Provisions**

Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals.

**Suggested Readings**

1. Gupta, S.S., GST- How to meet your obligations (April 2019), Taxman Publications
2. Gupta, S.S., Vastu and Sevakar, Taxman Publications, 2019.
3. Mehrotra, H.C. and Agarwal, V.P, Goods and Services Tax GST (4th Edition) Paperback – 2019, Sahitya Bhawan Publications.
4. Johar, S Jaspreet, Taxation (Goods and Services Tax) New & Old Syllabus-2019(Bharat Publication).
5. The Central Goods and Services Tax, 2017
6. The Integrated Goods and Services Tax, 2017
7. The Union Territory Goods and Services Tax, 2017
8. The Goods and Services Tax (Compensation to States), 2017
9. The Constitution (One hundred and First Amendment) Act, 2016

Note: The review of Syllabus happens on periodic basis for the benefit of the students. In case there are changes in curriculum due to review, students would be intimated in writing.

## 9. Lesson Plan

### BCHC21300- Dynamics of Financial Markets and Institutions

| Unit      | Particulars   | Class No. | Pedagogy of Class     |
|-----------|---|-----------|-----------------------|
| Unit- I   | Introduction to Financial Markets and Institutions- Overview of financial systems | C-1,2     | Lecture               |
| Unit- I   | Functions of financial markets and institutions                                   | C-3,4     | Lecture               |
| Unit -I   | Classroom Assignment-I  | C-5       | Classroom Assignment  |
| Unit -I   | Money Markets-Instruments of the money market                                     | C-6       | Lecture               |
| Unit -I   | Role of central banks   | C-7       | Lecture               |
| Unit -I   | Clarification class   | C-8       | Clarification class   |
| Unit -I   | Class Room Assignment-II  | C-9       | Class Room Assignment |
| Unit -I   | Revision Class  | C-10      | Lecture               |
| Unit -II  | Capital Markets   | C-11      | Lecture               |
| Unit -II  | Capital Markets-Equity and debt markets   | C-12,13   | Lecture               |
| Unit -II  | Stock exchanges and their functions   | C-14,15   | Lecture               |
| Unit -II  | Banking Institutions-Commercial banks and their services                          | C-16,17   | Lecture               |
| Unit -II  | Presentation- I   | C-18,19   | Presentation          |
| Unit -II  | Risk management in banking  | C-20,21   | Lecture               |
| Unit -II  | Clarification class   | C-22      | Clarification class   |
| Unit -II  | Class Room Assignment-III   | C-23      | Class Room Assignment |
| Unit -II  | Revision Class  | C-24      | Lecture               |
| Unit-III  | Non-Banking Financial Institutions-Mutual funds,                                  | C-25-26   | Lecture               |
| Unit- III | Insurance companies, and pension funds,   | C-27,28   | Lecture               |
| Unit- III | Regulation and supervision  | C-29      | Lecture               |
| Unit -III | Activity  | C-30,31   | Activity              |
| Unit-III  | Financial Services-Investment banking   | C-32,33   | Lecture               |
| Unit-III  | Asset management and wealth management  | C-34,35   | Lecture               |
| Unit -III | Clarification Class   | C-36      | Clarification class   |
| Unit -III | Presentation-II   | C-37,38   | Presentation          |
| Unit -III | Revision Class  | C-39      | Lecture               |
| Unit -IV  | Global Financial Markets-International financial institutions (IMF)               | C-40,41   | Lecture               |
| Unit -IV  | Global Financial Markets-International financial institutions (World Bank)        | C-42      | Lecture               |
| Unit -IV  | Foreign exchange markets  | C-43,44   | Lecture               |
| Unit -IV  | Class Room Assignment-IV  | C-45      | Class Room Assignment |
| Unit -IV  | Regulatory Environment-Financial regulation and supervision                       | C-46,47   | Lecture               |
| Unit -IV  | Recent regulatory developments  | C-48      | Lecture               |
| Unit -IV  | Revision Class  | C-49      | Lecture               |
| Unit -IV  | Presentation-III  | C-50,51   | Presentation          |

|          |                     |      |                     |
|----------|---------------------|------|---------------------|
| Unit -IV | Clarification Class | C-52 | Clarification class |
|          | Revision Class      | C-53 | Lecture             |
|          | Revision Class      | C-54 | Lecture             |
|          | Revision Class      | C-55 | Lecture             |
|          | Revision Class      | C-56 | Lecture             |
|          | Revision Class      | C-57 | Lecture             |
|          | Revision Class      | C-58 | Lecture             |
|          | Revision Class      | C-59 | Lecture             |
|          | Revision Class      | C-60 | Lecture             |

**BCHC22301 – International Business**

| <b>Unit</b> | <b>Particulars</b>  | <b>Class No.</b> | <b>Pedagogy of Class</b> |
|-------------|---|------------------|--------------------------|
| Unit- I     | Introduction to International Business:   | C-1              | Lecture                  |
| Unit- I     | Globalisation and its importance in world economy;  | C-2,3            | Lecture                  |
| Unit -I     | Impact of globalization   | C-4              | Lecture                  |
| Unit -I     | International business vs. domestic business  | C-5              | Lecture                  |
| Unit -I     | Complexities of international business  | C-6              | Lecture                  |
| Unit -I     | Modes of entry into international business  | C-7,8            | Lecture                  |
| Unit -I     | Classroom Assignment- I   | C-9              | Classroom Assignment     |
| Unit -I     | International Business Environment: National and foreign environments                           | C-10,11          | Lecture                  |
| Unit -I     | Environmental components - economic, cultural   | C-12             | Lecture                  |
| Unit -I     | Environmental components - political-legal environments   | C-13             | Lecture                  |
| Unit -I     | Revision Class  | C-14             | Lecture                  |
| Unit -I     | Presentation- I   | C-15,16          | Presentation             |
| Unit-I      | Clarification class-I   | C-17             | Clarification class      |
| Unit -II    | Theories of International Trade – an overview   | C-18             | Lecture                  |
| Unit -II    | Theories of International Trade – (Classical Theories, Product Life Cycle theory,)              | C-19             | Lecture                  |
| Unit -II    | Theories of International Trade – an overview (Theory of National Competitive Advantage)        | C-20             | Lecture                  |
| Unit -II    | Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, | C-21,22          | Lecture                  |
| Unit -II    | Types of tariff barriers  | C-23             | Lecture                  |
| Unit -II    | Non-tariff barriers (Subsidy, Quota and Embargo in detail)                                      | C-24             | Lecture                  |
| Unit -II    | Balance of payment account and its Components   | C-25             | Lecture                  |
| Unit -II    | Classroom Assignment II   | C-26             | Classroom Assignment     |
| Unit -II    | Revision Class  | C-27             | Lecture                  |
| Unit -II    | International Organizations and Arrangements: WTO – Its objectives, principles                  | C-28             | Lecture                  |
| Unit -II    | organizational structure and functioning;   | C-29             | Lecture                  |
| Unit -II    | An overview of other organizations – UNCTAD   | C-30             | Lecture                  |
| Unit -II    | Commodity and other trading agreements (OPEC).  | C-31             | Lecture                  |
| Unit -II    | Activity/Quiz   | C-32             | Activity                 |
| Unit -II    | Clarification class-II  | C-33             | Clarification class      |
| Unit -III   | Regional Economic Co-operation: Forms of regional groupings;                                    | C-34             | Lecture                  |
| Unit -III   | Integration efforts among countries in Europe, North  | C-35,36          | Lecture                  |

|           |   |         |                      |
|-----------|---|---------|----------------------|
|           | America, and Asia (NAFTA, EU, ASEAN, and SAARC).  |         |                      |
| Unit -III | Presentation II   | C-37    | Presentation         |
| Unit -III | International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions);               | C-38    | Lecture              |
| Unit -III | Foreign exchange markets and risk management  | C-39    | Lecture              |
| Unit -III | Foreign investments - types and flows   | C-40    | Lecture              |
| Unit -III | Foreign investment in Indian perspective  | C-41    | Lecture              |
| Unit -III | Clarification class-III   | C-42    | Clarification class  |
| Unit -III | Classroom Assignment III  | C-43    | Classroom Assignment |
| Unit -IV  | Organisational structure for international business operations  | C-44    | Lecture              |
| Unit -IV  | International business negotiations   | C-45    | Lecture              |
| Unit -IV  | Developments and Issues in International Business: Outsourcing and its potentials for India;  | C-46    | Lecture              |
| Unit -IV  | Role of IT in international business  | C-47    | Lecture              |
| Unit -IV  | International business and ecological considerations  | C-48    | Lecture              |
| Unit -IV  | Clarification class-IV  | C-49    | Clarification class  |
| Unit -IV  | Presentation III  | C-50    | Presentation         |
| Unit -V   | Foreign Trade Promotion Measures and Organizations in India;  | C-51    | Lecture              |
| Unit -V   | Special economic zones (SEZs) and export-oriented units (EOUs)  | C-52    | Lecture              |
| Unit -V   | Measures for promoting foreign investments into and from India;   | C-53    | Lecture              |
| Unit -V   | Indian joint ventures and acquisitions abroad   | C-54    | Lecture              |
| Unit -V   | Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) | C-55,56 | Lecture              |
| Unit -V   | forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)  | C-57,58 | Lecture              |
| Unit -V   | Clarification Class   | C-59    | Clarification Class  |
| Unit -V   | Classroom Assignment- VI  | C-60    | Classroom Assignment |

**BCHC22302–Strategic Management**

| <b>Unit</b> | <b>Particulars</b>  | <b>Class No.</b> | <b>Pedagogy of Class</b> |
|-------------|---|------------------|--------------------------|
| Unit-I      | Introduction-Understanding Strategy   | C-1              | Lecture                  |
| Unit-I      | Understanding Strategy in the Context of the Organization and its Environment | C-2              | Lecture                  |
| Unit-I      | Managing by Strategy  | C-3              | Lecture                  |
| Unit-I      | McKinsey's 7'S Framework  | C-4              | Lecture                  |
| Unit-V      | Classroom Assignment I  | C-5              | Classroom Assignment     |
|             | Organization's Strategic Intent—Mission—Values,                               | C-6              | Lecture                  |
| Unit-I      | Organization's Strategic Intent— Goal and Objective                           | C-7              | Lecture                  |
| Unit-I      | Clarification Class I   | C-8              | Lecture                  |
| Unit-I      | Presentation I  | C-9,10           | Clarification Class      |
| Unit-I      | Business Environment Analysis- Socio - economic environment                   | C-10,11          | Presentation             |
| Unit-II     | Technology environment  | C-12             | Lecture                  |
| Unit-II     | Role of Government  | C-13             | Lecture                  |
| Unit-II     | Role of Public Sector   | C-14             | Lecture                  |
| Unit-II     | International Trade Environment   | C-15             | Lecture                  |
| Unit-II     | The industry Environment  | C-16             | Lecture                  |
| Unit-II     | Classroom Assignment II   | C-17             | Classroom Assignment     |
| Unit-I      | PESTEL  | C-18,19          | Lecture                  |
| Unit-II     | Demographic environment   | C-20             | Lecture                  |
| Unit-II     | Competitive environment   | C-21             | Lecture                  |
| Unit-II     | Presentation II   | C-22             | Presentation             |
| Unit-II     | Clarification Class II  | C-23             | Clarification Class      |
| Unit-III    | What is Strategy? What is Strategic Intent;                                   | C-24             | Lecture                  |
| Unit-III    | Mission; Objectives and Goals; Policies; Program; Budget;                     | C-25,26          | Lecture                  |
| Unit-III    | Identifying strategic alternatives of business                                | C-27             | Lecture                  |
| Unit-III    | Environmental appraisal – Internal environment                                | C-28             | Presentation             |
| Unit-III    | Key Success Factors; Role of Resources, Capabilities and Core Competencies    | C-29,30          | Lecture                  |
| Unit-III    | Competitive Advantage to Competitive Strategies                               | C-31             | Lecture                  |
| Unit-III    | VRIO Model  | C-32             | Lecture                  |
| Unit-III    | Activity/Quiz   | C-33             | Lecture                  |
| Unit-III    | Strategic Analysis: Concept of Value Chain                                    | C-34             | Lecture                  |
| Unit-III    | SWOT Analysis   | C-35             | Lecture                  |
| Unit-III    | Tools and Techniques for Strategic Analysis– TOWS Matrix                      | C-36             | Lecture                  |
| Unit-III    | Generic Strategies  | C-37             |                          |
| Unit-III    | Competitive Strategies - Porter's 5 Forces Mode                               | C-38             | Lecture                  |
| Unit-III    | The Experience Curve, Grand Strategy  | C-39             | Lecture                  |
| Unit-III    | BCG Matrix  | C-40             | Lecture                  |
| Unit-III    | Functional Strategies   | C-41             | Lecture                  |

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| Unit-III | Classroom Assignment III  | C-42    | Class Assignment     |
| Unit-III | Clarification Class III   | C-43    | Clarification Class  |
| Unit-IV  | Organization Structure;   | C-44    | Lecture              |
| Unit-IV  | Resource Allocation; Projects and Procedural issues               | C-45,46 | Lecture              |
| Unit-IV  | Integration of Functional Plans Leadership                        | C-46    | Lecture              |
| Unit-IV  | Change and Conflict Management                                    | C-47    | Lecture              |
|          | Presentation III  | C-48,49 | Presentation         |
| Unit-IV  | Evaluation and Control: Nature, Importance                        | C-50    | Lecture              |
| Unit-IV  | Organizational Systems  | C-51    | Lecture              |
| Unit-IV  | Techniques of Strategic Evaluation and Control of Performance and | C- 52   | Lecture              |
|          | Feedback  | C-53    | Lecture              |
| Unit-IV  | Clarification Class   | C-54    | Clarification Class  |
| Unit-IV  | Classroom Assignment IV   | C-55    | Classroom Assignment |
| Unit-IV  | Revision Class  | C-56    | Lecture              |
|          | Revision Class  | C-57    | Lecture              |
|          | Revision Class  | C-58    | Lecture              |
|          | Revision Class  | C-59    | Lecture              |
|          | Revision Class  | C-60    | Lecture              |

**BCHE21017- Management of Financial Institutions & Services**

| <b>Unit</b> | <b>Particulars</b>  | <b>Class No.</b> | <b>Pedagogy of Class</b> |
|-------------|---|------------------|--------------------------|
| Unit-I      | Financial System and Markets: Introduction                                | C-1              | Lecture                  |
| Unit-I      | Financial System and Markets: Constituents and functioning                | C-2              | Lecture                  |
| Unit-I      | RBI – Role and functions  | C-3,4            | Lecture                  |
| Unit-I      | Regulation of money and credit  | C-5              | Lecture                  |
| Unit-I      | Monetary policy-Techniques of regulation and rates                        | C-6              | Lecture                  |
| Unit-I      | Fiscal Policy -Techniques of regulation and rates                         | C-7              | Lecture                  |
| Unit-I      | Overview of Foreign Exchange Market                                       | C-8              | Lecture                  |
| Unit-I      | Financial Sector Reforms in India   | C-9,10           | Lecture                  |
| Unit-I      | Overview of Financial Services: nature & scope                            | C-11             | Lecture                  |
| Unit-I      | Overview of Financial Services: importance                                | C-12             | Lecture                  |
| Unit-I      | Presentation I  | C-13             | Presentation             |
| Unit-I      | Clarification Class I   | C-14             | Clarification Class      |
| Unit-I      | Banking Industry in India-Introduction                                    | C-15             | Lecture                  |
| Unit-II     | Constituents  | C-16             | Lecture                  |
| Unit-II     | Banking sector reforms  | C-17             | Lecture                  |
| Unit-II     | Determination of commercial interest rates: fixed and floating,           | C-18,19          | Lecture                  |
| Unit-II     | Management of capital funds- capital adequacy norms                       | C-20             | Lecture                  |
| Unit-II     | Classroom Assignment I  | C-21             | Classroom Assignment     |
| Unit-II     | Management of capital funds- capital adequacy norms                       | C-22             | Lecture                  |
| Unit-II     | Liquidity Management, Asset Liability Management - Gap analysis           | C-23,24          | Lecture                  |
| Unit-II     | Management of non-performing assets                                       | C-25,26          | Lecture                  |
| Unit-II     | Strategies for making commercial banks viable                             | C-27,28          | Lecture                  |
| Unit-II     | Clarification class II  | C-29             | Clarification class      |
| Unit-II     | Class Room Assignment II  | C-30             | Classroom Assignment     |
| Unit-III    | Management of Non-Banking Financial Institutions- Intro                   | C-31             | Lecture                  |
| Unit-III    | Non-Banking Financial Institutions in India                               | C-32             | Lecture                  |
| Unit-III    | Securitization: concept, nature, scope, and their implications            | C-33             | Lecture                  |
| Unit-III    | Securitization of Auto loans and housing loans                            | C-34             | Lecture                  |
| Unit-III    | Securitization in India   | C-35             | Lecture                  |
| Unit-III    | DFIs in India –Intro. Function & Objectives                               | C-36             | Lecture                  |
| Unit-III    | Classroom Assignment III  | C-37             | Classroom Assignment     |
| Unit-III    | DFIs in India - IDBI, ICICI, IFCI, NABARD, RRBs, State Level Institutions | C-38             | Lecture                  |
| Unit-III    | NBFCs - Intro and Functions & Objectives                                  | C-39             | Lecture                  |



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|----------|---|------|----------------------|
| Unit-III | NBFCs - status in India, types & workings   | C-40 | Lecture              |
| Unit-III | Take Home Assignment I  |      | Take Home Assignment |
| Unit-III | NBFCs - Strategies for commercial viability in India                                      | C-41 | Lecture              |
| Unit-III | Securitization of loans in India  | C-42 | Lecture              |
| Unit-III | Seminar   | C-43 | Seminar              |
| Unit-III | Insurance & Mutual Fund organization's - status & types                                   | C-44 | Lecture              |
| Unit-III | Insurance & Mutual Fund organization's - working and strategies for commercial viability. | C-45 | Lecture              |
| Unit-III | Clarification Class III   | C-46 | Clarification Class  |
| Unit-III | Presentation-II   | C-47 | Presentation         |
| Unit-IV  | Management of Financial Services –Intro   | C-48 | Lecture              |
| Unit-IV  | Leasing and Hire Purchase Industry- Size and Scope  | C-49 | Lecture              |
| Unit-IV  | Classroom Assignment IV   | C-50 | Classroom Assignment |
| Unit-IV  | Leasing and Hire Purchase: Parties involved   | C-51 | Lecture              |
| Unit-IV  | Evaluation of Lease transaction   | C-52 | Lecture              |
| Unit-IV  | Types of leases and their implications  | C-53 | Lecture              |
| Unit-IV  | Take Home Assignment II   |      | Take Home Assignment |
| Unit-IV  | Hire purchase and lease - differences and implications for the business                   | C-54 | Lecture              |
| Unit-IV  | Other financial services: Factoring, Forfeiting, Discounting and Re Discounting of Bills  | C-55 | Lecture              |
| Unit-IV  | Presentation III  | C-56 | Presentation         |
| Unit-IV  | Guest Lecture   | C-57 | Activity             |
| Unit-IV  | Consumer Credit   | C-58 | Lecture              |
| Unit-IV  | Other financial services: Plastic Money – concept, working and uses of each               | C-59 | Lecture              |
| Unit-IV  | Clarification class IV  | C-60 | Clarification class  |

**BCHE22001- Advertising (DSE-1 Group A)**

| Unit     | Particulars  | Class No. | Pedagogy of Class    |
|----------|--|-----------|----------------------|
| Unit-I   | Introduction   | C-1       | Lecture              |
| Unit-I   | Communication process  | C-2       | Lecture              |
| Unit-I   | Advertising as a tool of communication   | C-3,4     | Lecture              |
| Unit-I   | Meaning, nature, and importance of advertising                                   | C-5       | Lecture              |
| Unit-I   | Types of advertising;  | C-6,7     | Lecture              |
| Unit-I   | Classroom Assignment I   | C-8       | Classroom Assignment |
| Unit-I   | Advertising objectives   | C-9       | Lecture              |
|          | Audience analysis;   | C-10      | Lecture              |
| Unit-I   | Setting of advertising budget: Determinants and major methods                    | C-11,12   | Lecture              |
| Unit-I   | Clarification Class  | C-13      | Clarification Class  |
| Unit-I   | Presentation I   | C-14,15   | Presentation         |
|          | Revision Class   | C-16      | Lecture              |
| Unit-II  | Media Decisions- Major media types - their characteristics,                      | C-17,18   | Lecture              |
| Unit-II  | internet as an advertising media, merits, and demerits                           | C-19,20   | Lecture              |
| Unit-II  | Factors influencing media choice   | C-21,22   | Lecture              |
| Unit-II  | media selection, media scheduling,   | C-23,24   | Lecture              |
|          | Activity/Quiz  | C-25      | Activity             |
| Unit-II  | Advertising through the Internet-media devices                                   | C-26      | Lecture              |
|          | Revision Class   | C-27      | Lecture              |
| Unit-II  | Classroom Assignment II  | C-28      | Classroom Assignment |
| Unit-II  | Clarification Class  | C-29      | Clarification Class  |
| Unit-III | Message Development - Advertising appeals,                                       | C-30      | Lecture              |
| Unit-III | Advertising copy and elements,   | C-31,32   | Lecture              |
| Unit-III | Preparing ads for different media  | C-33,34   | Lecture              |
| Unit-III | Revision Class   | C-35      | Lecture              |
| Unit-III | Presentation II  | C-36,37   | Presentation         |
| Unit-IV  | Measuring advertising Effectiveness: Evaluating communication and sales effects; | C-38,39   | Lecture              |
| Unit-IV  | Pre- and post-testing techniques   | C-40,41   | Lecture              |
| Unit-IV  | Revision Class   | C-42      | Lecture              |
| Unit-IV  | Classroom Assignment III   | C-43      | Classroom Assignment |
|          | Clarification Class  | C-44      | Clarification Class  |
| Unit-V   | Advertising Agency: Role   | C-45      | Lecture              |
| Unit-V   | Types of advertising agency  | C-46,47   | Lecture              |
| Unit-V   | Selection of advertising agency  | C-48      | Lecture              |
| Unit-V   | Revision Class   | C-49      | Lecture              |
| Unit-V   | Presentation III   | C-50,51   | Presentation         |
| Unit-V   | Social aspects of advertising in India   | C-52      | Lecture              |
| Unit-V   | Ethical aspects of advertising in India  | C-53      | Lecture              |

|        |                                       |      |                      |
|--------|---------------------------------------|------|----------------------|
| Unit-V | Legal aspects of advertising in India | C-54 | Lecture              |
| Unit-V | Clarification Class                   | C-55 | Clarification Class  |
| Unit-V | Classroom Assignment IV               | C-56 | Classroom Assignment |
|        | Revision Class                        | C-57 | Lecture              |
|        | Revision Class                        | C-58 | Lecture              |
|        | Revision Class                        | C-59 | Lecture              |
|        | Revision Class                        | C-60 | Lecture              |

**GEC066004– Goods & Service Tax (GST) (GE 5- Group A)**

| <b>Unit</b> | <b>Particulars</b>   | <b>Class No.</b> | <b>Pedagogy of Class</b> |
|-------------|--|------------------|--------------------------|
| Unit-I      | Introduction-Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government) | C-1              | Lecture                  |
| Unit-I      | Concept of VAT: Meaning, Variants  | C-2              | Lecture                  |
| Unit-I      | VAT- Methods   | C-3              | Lecture                  |
| Unit-I      | Major Defects in the structure of Indirect Taxes prior to GST  | C-4              | Lecture                  |
| Unit-I      | Rationale for GST  | C-5              | Lecture                  |
| Unit-I      | Structure of GST (SGST, CGST, UTGST & IGST);   | C-6              | Lecture                  |
| Unit-I      | Quiz /Activity   | C-7              | Activity                 |
| Unit-I      | GST Council  | C-8              | Lecture                  |
| Unit-I      | GST Network  | C-9              | Lecture                  |
| Unit-I      | State Compensation Mechanism, Registration   | C-10             | Lecture                  |
| Unit-I      | Clarification Class  | C-11             | Clarification Class      |
| Unit-I      | Classroom Assignment-I   | C-12             | Classroom Assignment-1   |
| Unit-II     | Levy and collection of GST - Taxable event- “Supply” of Goods and Services                                       | C-13             | Lecture                  |
| Unit-II     | Place of Supply: Within state  | C-14             | Lecture                  |
| Unit-II     | Place of Supply-Interstate   | C-15             | Lecture                  |
| Unit-II     | Import and Export  | C-16             | Lecture                  |
| Unit-II     | Time of supply   | C-17             | Lecture                  |
| Unit-II     | Valuation for GST- Valuation rules   | C-18             | Lecture                  |
| Unit-II     | Revision Class   | C-19             | Lecture                  |
| Unit-II     | Taxability of reimbursement of expenses  | C-20             | Lecture                  |
| Unit-II     | Classroom Assignment-II  | C-21             | Classroom Assignment     |
| Unit-II     | Exemption from GST   | C-22             | Lecture                  |
| Unit-II     | Small supplies and Composition Scheme  | C-23             | Lecture                  |
| Unit-II     | Classification of Goods and Services   | C-24             | Lecture                  |
| Unit-II     | Composite and Mixed Supplies.  | C-25             | Lecture                  |
| Unit-II     | Presentation- I  | C-26,27          | Presentation             |
| Unit-II     | Clarification Class  | C-28             | Clarification Class      |
| Unit-III    | Input Tax Credit: Eligible and Ineligible Input Tax Credit   | C-29             | Lecture                  |
| Unit-III    | Apportionments of Credit and Blocked Credits   | C-30             | Lecture                  |
| Unit-III    | Tax Credit in respect of Capital Goods   | C-31             | PPT-2                    |
| Unit-III    | Class Assignment- III  | C-32             | Class Assignment         |
| Unit-III    | Recovery of Excess Tax Credit, Availability of Tax Credit in special circumstances;                              | C-33,34          | Lecture                  |
| Unit-III    | Transfer of Input Credit (Input Service Distribution);   | C-35             | Lecture                  |
| Unit-III    | Payment of Taxes;  | C-36             | Lecture                  |
| Unit-III    | Refund;  | C-37             | Lecture                  |
| Unit-III    | Revision Class   | C-38             | Lecture                  |

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|----------|---|------|----------------------|
| Unit-III | Doctrine of unjust enrichment                 | C-39 | Lecture              |
| Unit-III | TDS,  | C-40 | Lecture              |
| Unit-III | TCS   | C-41 | Lecture              |
| Unit-III | Reverse Charge Mechanism                      | C-42 | Lecture              |
| Unit-III | Job Work                                      | C-43 | Lecture              |
| Unit-III | Clarification Class                           | C-44 | Clarification class  |
| Unit-III | Presentation II                               | C-45 | Presentation         |
| Unit-IV  | Procedures -Tax Invoice                       | C-46 | Lecture              |
| Unit-IV  | Credit and Debit Notes                        | C-47 | Lecture              |
| Unit-IV  | Returns                                       | C-48 | Lecture              |
| Unit-IV  | Audit in GST                                  | C-49 | Lecture              |
| Unit-IV  | Assessment: Self-Assessment                   | C-50 | Lecture              |
| Unit-IV  | Summary and Scrutiny.                         | C-51 | Lecture              |
| Unit-IV  | Classroom Assignment IV                       | C-52 | Classroom Assignment |
| Unit-V   | Taxability of E-Commerce                      | C-53 | Lecture              |
| Unit-V   | Anti-Profitteering, Avoidance of dual control | C-54 | Lecture              |
| Unit-V   | E-way bills                                   | C-55 | Lecture              |
| Unit-V   | zero-rated supply,                            | C-56 | Lecture              |
| Unit-V   | Offences and Penalties,                       | C-57 | Lecture              |
| Unit-V   | Appeals                                       | C-58 | Lecture              |
| Unit-V   | Presentation III                              | C-59 | Presentation         |
| Unit-V   | Clarification Class                           | C-60 | Clarification class  |

**Note:**

This is a tentative lesson plan. The same may change from faculty to faculty as per the teaching pedagogy adopted by the faculty.

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