

4th Semester MBA Finance Electives

Global Financial Management			
Course Code	22MBAFM403	CIE Marks	50
Teaching Hours/Week (L:P:SDA)	2:2:0	SEE Marks	50
Total Hours of Pedagogy	40	Total Marks	100
Credits	03	Exam Hours	03
Course Learning Objectives: <ul style="list-style-type: none"> • To understand the International Financial Environment and the Foreign Exchange market. • To learn hedging and Forex risk management. • To learn the Firm's Exposure to risk in International environment and various theories associated with it. • Understand the various stages of expansion overseas that multinational corporations utilize in order to benefit from globalization. • Describe the international monetary system and the foreign exchange markets. • Examine the Balance of Payments (BOP) data and determine its implications for international competition. • Identify the basic philosophies that govern corporate behaviour throughout the world. • Forecast exchange rates based on the parity conditions that should apply between spot rates, forward rates, inflation rates, and interest rates. • Evaluate portfolios and apply the capital asset pricing model and other multifactor Models in financial decision making. • Apply the relevant models and skills in Prediction of corporate failure • Apply derivatives in financial risk management and apply international finance concepts. • Evaluate mergers and acquisitions • Undertake corporate restructuring and re-organisation& apply valuation techniques in real estate finance 			
Module-1 (6 Hours)			
International Financial Environment: An overview of IFM- Importance, rewards & risk of international finance- Goals of MNC- Balance of Payments (BoP)- Fundamentals of BoP-Accounting components of BOP- Equilibrium & Disequilibrium. International Monetary System: Evolution-Gold Standard- Bretton Woods system- flexible exchange rate regime- recent developments in exchange rate arrangements-recent changes and challenges in IFM- the Economic and Monetary Union (EMU).(Only Theory).			
Module-2 (8 Hours)			

<p>Foreign Exchange Market: Characteristics, Functions and Structure of Forex markets-Foreign exchange market participants- Types of transactions and Settlements Dates-Exchange rate quotations-Determination of Exchange rates in Spot markets- Exchange rates determinations in Forward markets- Exchange rate behaviour-Cross Rates, Bid, Ask, Spread. Overview of international money markets (Theory & Problems).</p>
<p>Module-3 (8 Hours)</p>
<p>Foreign Exchange Risk Management: Foreign exchange risk and its types(transaction risk, translation risk & economic risk) - Hedging against foreign exchange exposure – Forward Market- Forward contract Vs Future contracts- Futures Market- Options Market(call option, put option, American option, European option & Asian option)- Currency Swaps-Interest Rate Swap- problems on both two-way and three-way swaps. Overview of international stock market (Theory & Problems).</p>
<p>Module-4 (6 Hours)</p>
<p>International Financial Markets and Instruments: Foreign Portfolio Investment- International Bond & Equity market-Global Depositary Receipt (GDR)- American Depositary Receipt (ADR)- International Financial Instruments: Foreign Bonds & Eurobonds, Global Bonds. Floating rate Notes- Zero coupon Bonds- International Money Markets. International Banking services –Correspondent Bank-Representative offices- Foreign Branches. Forward Rate Agreements. (Only Theory).</p>
<p>Module-5 (6 Hours)</p>
<p>Forecasting Foreign Exchange rate: International Parity Relationships- Measuring exchange rate movements-Exchange rate equilibrium –Factors effecting foreign exchange rate- Forecasting foreign exchange rates. Interest Rate Parity (IRP), Purchasing Power Parity Theory (PPP) & International Fisher Effects (IFE) - Comparison of IRP, PPP and IFE. Arbitrage-Types of Arbitrage – locational, triangular and covered interest arbitrage. (Theory & Problems).</p>
<p>Module-6 (6 Hours)</p>
<p>Foreign Exchange exposure: Management of Transaction exposure, Translation exposure, Economic exposure, Political Exposure- Management of Interest rate exposure.</p> <p>International Capital Budgeting: Concept- Factors affecting international capital budgeting- International budgeting partnership- Inputs for international capital budgeting- Evaluation of a project for international capital budgeting (Theory & Problems).</p>

Assessment Details (both CIE and SEE)

The weightage of Continuous Internal Evaluation (CIE) is 50% and for Semester End Exam (SEE) is 50%. The minimum passing marks for the CIE is 50% of the maximum marks. Minimum passing marks in SEE is 40% of the maximum marks of SEE. A student shall be deemed to have satisfied the academic requirements (passed) and earned the credits allotted to each course if the student secures not less than 50% in the sum total of the CIE (Continuous Internal Evaluation) and SEE (Semester End Examination) taken together.

Continuous Internal Evaluation:

There shall be a maximum of 50 CIE Marks. A candidate shall obtain not less than 50% of the maximum marks prescribed for the CIE.

CIE Marks shall be based on:

- a) Tests (for 25Marks) and
- b) Assignments, presentations, Quiz, Simulation, Experimentation, Mini project, oral examination, field work and class participation etc., (for 25 Marks) conducted in the respective course. Course instructors are given autonomy in choosing a few of the above based on the subject relevance and should maintain necessary supporting documents for same.

Semester End Examination:

The SEE question paper will be set for 100 marks and the marks scored will be proportionately reduced to 50.

- The question paper will have 8 full questions carrying equal marks.
- Each full question is for 20 marks with 3 sub questions.
- Each full question will have sub question covering all the topics.
- The students will have to answer five full questions; selecting four full questions from question number one to seven in the pattern of 3, 7 & 10 Marks and question number eight is compulsory.
- 40 Percent theory and 60 percent problems.

Suggested Learning Resources:**Books**

1. International Corporate Finance, Jeff Madura, Cengage Learning, 10/e, 2012.
2. International Financial Management, Cheol Eun & Bruce Resnick, McGraw Hill, 7/e, 2014
3. International Financial Management, Binoy Mathew & G. Nagarajan, Jayvee Digital Publishing, 2/e, 2022.
4. Financing International Trade: Banking Theories and Applications, Gargi Sanati, Sage Publication, 1/e, 2017.
5. International Financial Management, Apte P.G & Sanjeevan Kapshe, McGraw Hill, 8/e, 2020.
6. Fundamentals of Multinational Finance, Moffett, M. H., Stonehill, A. I., & Eiteman, D. K. Global Edition: Vol. Fifth edition, Global edition. Pearson, (2016).
7. International Financial Management, Jeff Madura, & Roland Fox. Edition 5. Cengage Learning. (2020).

Web links and Video Lectures (e-Resources):

- <https://www.youtube.com/watch?v=Og-EOTRz7XA>
- <https://www.youtube.com/watch?v=jr1t1lzsx-A>
- https://www.youtube.com/watch?v=BLTz_y7obGw
- <https://www.youtube.com/watch?v=eciQ3sTftBs>
- <https://www.youtube.com/watch?v=rE0JVR0Nm1I>
- <https://www.digimat.in/nptel/courses/video/110105057/L01.html>
- <https://www.ravisonkhiyaclasses.com/product/ca-inter-financial-management-video-lectures-by-ca-ravi-sonkhiya-download-with-hard-copy-books/>
- <https://www.pdfdrive.com/international-finance-books.html>
- <https://www.pdfdrive.com/the-handbook-of-international-trade-and-finance-the-complete-guide-to-risk-management-international-payments-and-currency-management-bonds-and-guarantees-credit-insurance-and-trade-finance-e184245062.html>
- <https://www.youtube.com/watch?v=KvRBST1o0RE>

Note: The aforesaid links and study materials are suggestive in nature, they may be used with due regards to copy rights, patenting and other IPR rules.

Skill Development Activities Suggested

- Understand international capital and foreign exchange market
- Explore the international integration of financial markets and analyse implications for financial managers.
- Identify derivative instruments and strategies used by multinational corporations to hedge financial risks.
- Apply critical thinking skills in identifying and evaluating international financial issues and information.
- Use analytical skills to identify and analyse material factors that are involved in business problems.
- Identify risk relating to exchange rate fluctuations and develop strategies to deal with them
- Identify and evaluate foreign direct investment and international acquisition opportunities
- Develop strategies to deal with other types of country risks associated with foreign operations
- Express well considered opinion on issues relating to international financial management.
- Visit the foreign exchange department of a bank, study the operations and submit a report
- Track and analyse the rupee exchange value against Dollar and Euro in spot and forward markets for one week and record the observations.
- Study the different types of swaps used in Foreign Exchange Market
- Visit the foreign exchange department of a bank, study the operations and submit a report
- Track and analyse the rupee exchange value against Dollar and Euro in spot and forward markets for one week and record the observations

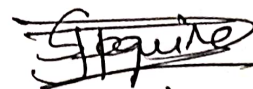
Course outcome

At the end of the course the student will be able to :

Sl. No.	Description	Blooms Level
CO1	The student will have an understanding of the International Financial Environment.	L1
CO2	The student will learn about the foreign exchange market, participants and transactions.	L2, L3
CO3	The student will be able to use derivatives in foreign exchange risk management.	L2
CO4	The student will be able to evaluate the Firm's Exposure to risk in International environment and various theories associated with it.	L4

Mapping of COS and POs

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	1				2	3			
CO2			2				2		
CO3				3				2	
CO4		2		2					3



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MERGERS ACQUISITIONS AND CORPORATE RESTRUCTURING			
Course Code	22MBAFM404	CIE Marks	50
Teaching Hours/Week (L:P:SDA)	2:2:0	SEE Marks	50
Total Hours of Pedagogy	40	Total Marks	100
Credits	03	Exam Hours	03
Course Learning objectives: <ul style="list-style-type: none"> • To impart knowledge on theories and rationale of corporate restructuring. • To explain and critically evaluate M & A with its different classifications, strategies, theories, synergy etc. • To evaluate the financial forms of M & A. • To understand the HR & legal aspects of M & A. • To use appropriate defensive strategies against hostile takeovers. 			
Module-1 (6 hours)			
Corporate Restructuring Meaning, significance and forms of restructuring–sell-off, spin-off, divestitures, demerger, Equity Carve Out (ECO), Leveraged Buy Outs (LBO), Management Buy Out (MBO), Master Limited Partnership (MLP), Limited Liability Partnership (LLP) and joint ventures. (Theory). Introduction to cross-borders mergers and acquisitions.			
Module-2 (6 hours)			
Mergers and Acquisitions (M&A): Introduction of M & A, Meaning-types of mergers–Merger Motives-Theories of Mergers-Mergers and industry life cycle, Reasons for failures of M & A-synergy-types of synergy–value creation in M&A (Theory).			
Module-3 (6 hours)			
Merger Process: Procedure for effecting M & A-Five-stage model–Due diligence–Types, process and challenges of due diligence-HR aspects of M & A–Tips for successful mergers-Process of merger integration (Theory).			
Module-4 (8 hours)			
Financial Evaluation of M & A Merger as a capital budgeting-Business valuation approaches-asset based, market based and income based approaches-Exchange Ratio (Swap Ratio)-Methods of determining exchange rate. (Theory and Problems).			
Module-5 (8 hours)			
Accounting aspects of Amalgamation: Types of amalgamations (Amalgamation in the nature of merger and amalgamation in the nature of purchase)-Methods of Accounting-Pooling of interest method and Purchase method)–Calculation of purchase consideration-Journal entries in the books of transferor & transferee company-Ledger accounts in the books of transferor and transferee companies. (Theory and Problems).			
Module-6 (6 hours)			
Acquisitions/Takeovers & Post acquisition integration: Meaning and types of acquisition/takeovers (Friendly and Hostile takeovers)-Anti-takeover strategies-Anti-takeover amendments-Legal and human framework of M & A-Combination and Competition Act-2002, Competition Commission of India (CCI)-The SEBI Substantial Acquisition of Shares and Takeover (Takeover code-2011). Post acquisition integration: Organization and human aspect of post			

acquisition –Stages in the integration process (Theory).

Assessment Details (both CIE and SEE)

The weightage of Continuous Internal Evaluation (CIE) is 50% and for Semester End Exam (SEE) is 50%. The minimum passing marks for the CIE is 50% of the maximum marks. Minimum passing marks in SEE is 40% of the maximum marks of SEE. A student shall be deemed to have satisfied the academic requirements (passed) and earned the credits allotted to each course if the student secures not less than 50% in the sum total of the CIE (Continuous Internal Evaluation) and SEE (Semester End Examination) taken together.

Continuous Internal Evaluation:

There shall be a maximum of 50 CIE Marks. A candidate shall obtain not less than 50% of the maximum marks prescribed for the CIE.

CIE Marks shall be based on:

- a) Tests (for 25Marks) and
- b) Assignments, presentations, Quiz, Simulation, Experimentation, Mini project, oral examination, field work and class participation etc., (for 25 Marks) conducted in the respective course. Course instructors are given autonomy in choosing a few of the above based on the subject relevance and should maintain necessary supporting documents for same.

Semester End Examination:

The SEE question paper will be set for 100 marks and the marks scored will be proportionately reduced to 50.

- The question paper will have 8 full questions carrying equal marks.
- Each full question is for 20 marks with 3 sub questions.
- Each full question will have sub question covering all the topics.
- The students will have to answer five full questions; selecting four full question from question number one to seven in the pattern of 3, 7 & 10 Marks and question number eight is compulsory.
- 50 percent theory and 50 percent problems.

Suggested Learning Resources:

Books

1. Mergers Acquisitions & Corporate Restructuring - Strategies & Practices, Rabi Narayan Kar and Minakshi, Taxmann's, 3/e, 2017.
2. Mergers and Acquisitions, Sheeba Kapil and Kanwal N. Kapil, Wiley, 2/e, 2017.
3. Mergers, Acquisitions and Corporate Restructuring: Text and Cases, Chandrashekar, Krishnamurti & Vishwanath S, Sage Publications, 2/e, 2018.
4. Mergers, Acquisitions and Takeovers, H.R.Machiraju, New Age International Publishers, 1/e, 2010.

Web links and Video Lectures (e-Resources):

- <https://www.mca.gov.in/MinistryV2/mergers+and+acquisitions.html>
- <https://imaa-institute.org/e-library-m-and-a/>
- <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/mergers-acquisitions/us-ma-making-the-deal-work-strategy.pdf>
- <https://corporatefinanceinstitute.com/resources/knowledge/deals/motives-for-mergers/>

Note: The aforesaid links and study materials are suggestive in nature, they may be used with due regards to copy rights, patenting and other IPR rules.

Skill Development Activities Suggested

- Case studies assigned to group of students to analyse the process of recent mergers of various sectors.
- Evaluate the financial performance of Company's pre and post merger deal using financial tools/ ratios.
- Students need to choose any two latest M & A deal, announced/completed in the Indian corporate sector and Compile complete details of the deal. Study the deal in the light of the following:
 1. Nature of the deal: merger, amalgamation, acquisition, takeover, OR any program of corporate restructuring Valuation/Financials involved in the deal.
 2. Synergies/benefits likely to emerge from the deal.
 3. Challenges/Impact/Problems-associated with the deal.

Course outcome

At the end of the course the student will be able to :

Sl. No.	Description	Blooms Level
CO1	To explain the major forms and objectives of corporate restructuring.	L5
CO2	To describe the process of value creation under different forms of M & A	L6
CO3	To Understand M&A with its different classifications, strategies, theories, synergy etc.	L1
CO4	To Conduct financial evaluation of M&A	L5
CO5	To Analyze and demonstrate the accounting aspects of Amalgamation	L4
CO6	To Critically evaluate different types of M&A, takeover and anti takeover strategies	L5

01.02.2023

Mapping of COS and Pos

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	2					2			
CO2	1	2					2		
CO3	1					1			
CO4	1			3	1		3		
CO5		2			1				2
CO6			1	3	1		2		1



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RISK MANAGEMENT AND INSURANCE			
Course Code	22MBAFM405	CIE Marks	50
Teaching Hours/Week (L:P:SDA)	2:2:0	SEE Marks	50
Total Hours of Pedagogy	40	Total Marks	100
Credits	03	Exam Hours	03
Course Learning objectives: <ul style="list-style-type: none"> To provide an understanding of different types of risk. To provide an understanding of the risk identification and measurement. To give an overview of role of Life Insurance in risk management. To provide an understanding of general insurance contract. 			
Module-1 (6 hours)			
Introduction to Risk Management: Risk Identification: Risk-Risk and Uncertainty-Types of Risk-Burden of Risk-Sources of Risk-Methods of handling Risk-Degree of Risk-Management of Risk. Risk Identification-Business Risk Exposures-Individual Exposures-Exposures of Physical Assets - Exposures of Financial Assets -Exposures of Human Assets - Exposures to Legal Liability - Exposure to Work-Related Injury. (Theory).			
Module-2 (6 hours)			
Risk Measurement: Evaluating the Frequency and Severity of Losses-Risk Control-Risk Financing Techniques-Risk Management Decision Methods-Pooling Arrangements and Diversification of Risk. Advanced Issues in Risk Management: The Changing Scope of Risk Management-Insurance Market Dynamics-Loss Forecasting-Financial Analysis in Risk Management -- Decision Making Other Risk Management Tools. (Theory).			
Module-3 (6 hours)			
Introduction to Insurance: Risk and Insurance- Definition and Basic Characteristics of Insurance-Requirements of an Insurable Risk-Adverse Selection and Insurance-Insurance vs. Gambling Insurance vs. Hedging Types of Insurance-Essentials of Insurance Contracts. Indian Insurance Industry -Historical Framework of Insurance, Insurance sector Reforms in India. IRDA-Duties and powers of IRDA-IRDA Act 1999. (Theory).			
Module-4 (8 hours)			
Life Insurance: Basics of Life Insurance-Growth of Actuarial Science-Features of Life Insurance-Life Insurance Contract-Life Insurance Documents-Insurance Premium Calculations. Life Insurance Classification-Classification on the Basis –Duration-Premium Payment Participation in Profit-Number of Persons Assured-Payment of Policy Amount-Money Back Policies-Module Linked Plans. Annuities-Need of Annuity Contracts, Annuity V/s Life Insurance, Classification of Annuities. (Theory).			
Module-5 (8 hours)			
General Insurance: Laws Related to General Insurance-General Insurance Contract-General Insurance Corporation (GIC). Health Insurance-Individual Medical Expense Insurance – Long Term Care Coverage – Disability Income Insurance – Medi-claim Policy – Group Medi-claim Policy – Personal Accident Policy – Child Welfare Policy-Employee Group Insurance – Features of Group Health Insurance –			

Group Availability Plan. Fire Insurance-Essentials of Fire Insurance Contracts, Types of Fire Insurance Policies, Fire Insurance Coverage. Marine Insurance-Types of Marine Insurance – Marine Insurance principles Important Clauses in Marine Insurance– Marine Insurance Policies –Marine Risks-Clauses in Marine Policy. Motor Vehicles Insurance-Need for Motor Insurance, Types of Motor Insurance, Factors to be considered for Premium Fixing. (Theory).

Module-6 (6 hours)

Management of Insurance Companies:

Functions and Organization of Insurers- Types of Insurance Organization, Organizational Structure of Insurance Companies-Functions of Insurers. Underwriting-Principles of Underwriting, Underwriting in Life Insurance, Underwriting in nonlife Insurance. Claims Management-Claim Settlement in General Insurance-Claim Settlement in Life Insurance. (Theory).

Assessment Details (both CIE and SEE)

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Continuous Internal Evaluation:

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CIE Marks shall be based on:

- a) Tests (for 25Marks) and
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Semester End Examination:

The SEE question paper will be set for 100 marks and the marks scored will be proportionately reduced to 50.

- The question paper will have 8 full questions carrying equal marks.
- Each full question is for 20 marks with 3 sub questions.
- Each full question will have sub question covering all the topics.
- The students will have to answer five full questions; selecting four full question from question number one to seven in the pattern of 3, 7 & 10 Marks and question number eight is compulsory.
- 100 percent theory in SEE.

Suggested Learning Resources:

Books

1. Principles of Risk Management and Insurance, George E Rejda, Pearson, 12/e, 2009.
2. Insurance and Risk Management, P.K. Gupta, Himalaya, 1/e, 2010
3. Introduction to Risk Management and Insurance, Dorfman, Mark S., Prentice Hall India, 10/e, 2008.
4. Risk Management and Insurance, Scott E. Harrington, Gregory R Niehaus, TMH, 2/e, 2007.

Web links and Video Lectures (e-Resources):

- <https://vulms.vu.edu.pk/Courses/FIN725/Downloads/Risk%20management%20and%20insurance.pdf>
- <http://www.insurance-institute.ru/library/zothers/mcnamara.pdf>
- <https://www.coursera.org/lecture/family-planning/introduction-to-risk-management-sxEMr>
- <https://cob.unt.edu/firel/rmi>
- <https://slideplayer.com/slide/4760242/>

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Skill Development Activities Suggested

- Should visit insurance companies and understand the types of policies
- Understand how insurance premium are fixed
- Interact with insurance agents and understand the ground reality of insurance investors.
- Understand how different insurance companies settles the accident claims/death claims
- Understand the functioning and organisation structure of insurances companies.
- Compile and analyse General and Life insurance policies offered by Indian insurance companies (one public sector and one private sector)
- Visit policy bazaar portal and study the different types of insurance policies offered by the Indian insurance companies.
- Analyse the Systematic and unsystematic risk of any two companies
- Analyse the types of Risk in different sectors of India due to Covid- 19 Pandemic

Course outcome

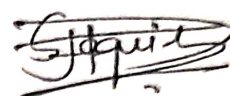
At the end of the course the student will be able to :

Sl. No.	Description	Blooms Level
CO1	Understand various types of risks.	L2
CO2	Assess the process of identifying and measuring the risk.	L6
CO3	Acquaint with the functioning of life Insurance in risk management.	L1
CO4	Understand general insurance contract.	L2

01.02.2023

Mapping of COS and Pos

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
	2					2			
CO1	2						2		
CO2	1	2				1			
CO3	1						3		
CO4	1			3	1				



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INDIRECT TAXATION			
Course Code	22MBAFM406	CIE Marks	50
Teaching Hours/Week (L:P:SDA)	2:2:0	SEE Marks	50
Total Hours of Pedagogy	40	Total Marks	100
Credits	03	Exam Hours	03
Course Learning objectives: <ul style="list-style-type: none"> To acquaint the students with basic principles and broad understanding of the Indian Indirect tax laws. To enable students to distinguish the difference in concept of forward & reverse charge mechanism, composite & mixed supply and various exemptions under the GST regime. To enhance the knowledge of students on provisions related to time, place and value of supply. To enable the student to understand the process of Registration, input tax credit (ITC) and GST assessment under the GST law. To enable the student to understand Customs duty provisions and evaluates import and export goods. 			
Module-1 (6 hours)			
Introduction to Goods and Services Tax (GST): Basic concepts of GST, Features, Taxes subsumed and not subsumed in GST, Need for GST in India, Benefits and drawbacks of GST, Dual GST Model-significance, Rates of GST, Structure of GST-CGST Act 2017, SGST Act 2017, UTGST Act 2017 & IGST Act 2017, GST Council-Structure, Recommendations and functions, Goods and Services Tax Network (GSTN)-Features, functions and services, Goods and services exempted from GST (Theory)			
Module-2 (6 hours)			
Registration and Filing of returns: GST Registration -Meaning, Benefits, Types of Registration & Provisions: Persons liable and not liable for Registration, Compulsory Registration, Voluntary Registration, Deemed Registration, Suo Motu Registration, Procedure for Registration, GSTIN (Theory), Computation of aggregate turnover (Simple problems). Returns under GST -Benefits, features, Modes of filing returns, Furnishing of Returns, First Return, Annual return and Final return (Theory). Returns under GST -Benefits, features, Modes of filing returns, Furnishing of Returns, First Return, Annual return and Final return (Theory).			
Module-3 (8 hours)			
Supply, Levy and Collection of Tax: Supply -Meaning of Goods and Services, Deemed supply, Classification of supply-Inward & outward supply, One time & Continuous supply, supply on the basis of taxability & geographical location, Composite and Mixed Supplies, Scope of supply (Theory) Determination of tax liability on various types of supply (Simple problems)			

Levy and Collection , Composition scheme in GST- Eligibility criteria, Conditions for adoption, Rate of GST of the Composition Levy, (Simple problems on calculation of value of taxable supply and GST Levy). (Theory and Problems).	
Module-4	(8 hours)
Time, Place and Value of Supply Time of Supply -Key concepts, Determination of time of supply of goods and services (Simple problems including Change in Rate of Tax in respect of Supply of Goods or Services), Place of Supply – importance and types. Simple Problems on identification of Place of supply. Value of Supply . (Simple problems on treatment of discount in transaction value, Money exchange services, Air travel agent, based on Cost. Value of supply in case of lottery, betting, gambling and Horse racing) Input tax credit -Meaning, Eligibility for availing ITC, Conditions to be satisfied for availing ITC. Determination of ITC admissible on goods and services (Simple problems)	
Module-5	(4 hours)
Export-Import Procedure for Customs Customs Act -important definitions, Types of goods, import Export Route, Types of Cess under Customs, Introduction to Baggage and General Free Allowance. Provisional Assessment of Duty, Due Dates for Payment of Duty, Penalties under Customs, Seizure of Goods, Confiscation of Goods. (Theory).	
Module-6	(8 hours)
Valuation of Customs Duty: Concept, Meaning of Customs Duty, Circumstances of Levy of Customs Duties and Types of Duties and Exemption from Customs Duty. Valuation under customs: Valuation of Imported Goods and Valuation of Export Goods.. (Problems on Valuation of Imported Goods- calculation of FOB, CIF, AV, BCD, SWS, GST Concession Cess, and IGST) (Theory and Problems)	

Assessment Details (both CIE and SEE)

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- a) Tests (for 25Marks) and
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Semester End Examination:

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- The question paper will have 8 full questions carrying equal marks.
- Each full question is for 20 marks with 3 sub questions.
- Each full question will have sub question covering all the topics.
- The students will have to answer five full questions; selecting four full question from question number one to seven in the pattern of 3, 7 & 10 Marks and question number eight is compulsory.
- 50 percent theory and 50 percent problems in SEE.

Suggested Learning Resources:**Books**

1. GST & Customs Law (University Edition), K.M Bansal, Taxmann's, Latest Edition.
2. Indirect Taxes Law and practices, V S Datey, Taxmann's, Latest Edition.
3. Goods & Services Tax (GST) in India, B. Viswanathan, UBS Publishers, Latest Edition.
4. Indirect Taxation, Raj K Agrawal & Shivangi Agrawal, Bharat Law House Pvt. Ltd, Latest Edition.

Web links and Video Lectures (e-Resources):

1. GST Council: www.gstindia.com/tag/gst-council/
2. CBEC : <http://www.cbec.gov.in/htdocs-cbec/gst>
3. GST Act/Rules/Migration/Press Release etc: <http://www.cbec.gov.in/htdocs-cbec/gst/index>
4. GST Awareness campaign/training calendar: <https://gstawareness.cbec.gov.in/>
5. GST FAQ: http://www.cbec.gov.in/resources/htdocs-cbec/deptt_offcr/faq-on-gst.pdf
6. GSTN: <http://www.gstn.org/>
7. FAQ on GST Suvidha Providers GSTN : http://www.gstn.org/ecosystem/faq_question.php

Note: The aforesaid links and study materials are suggestive in nature, they may be used with due regards to copy rights, patenting and other IPR rules.

Skill Development Activities Suggested

- Visit to a small scale trader and identify documents pertaining to Registration as well as Returns under GST under Composition Scheme.
- Visit to a GST practitioner to learn Online GST Returns
- Generate GSTR -1 & GSTR- 3B, E way Bill
- Calculate the GST and avail ITC for a local trader.
- List the provisions incorporated under GST law in the last Union Budget and prepare a note on these changes.

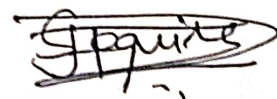
Course outcome

At the end of the course the student will be able to :

Sl. No.	Description	Blooms Level
CO1	Explain the various terms related to Indian Goods and Service tax (GST)	L5
CO2	Analyze whether a person is eligible to obtain registration as well as filing of returns under GST law.	L4
CO3	Have clarity on Provisions of levy and collection of GST in India	L3
CO4	Assess the Value of goods and services based on provisions of Time, value and Place of supply.	L5
CO5	Understand the concept of import and export procedure for Custom duty.	L2
CO6	Identify Customs duty provisions and valuation of imported goods.	L3

Mapping of COS and POs

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	1		1		1	2			1
CO2	1	2	3				2	2	
CO3	1	3			1		3		2
CO4	1	3			1		3		
CO5	1	1			1				
CO6		1	3			1			3



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