

Sample Entrepreneurship Courses at CMRU

In this category, we have provided six sample courses from our list of all courses. Please find them below.

1. 3ACCT1011: Financial Accounting
2. 3FINC3011: Financial Management
3. 3FINC4041: Financial Markets and Services
4. 3LSGN1021: Business Law
5. 3TAXN2011: Income Tax Law and Practices
6. 3TAXN3021: GST & Indirect Taxes

The details of the syllabus and other information you can find in the following pages.



3ACCT1011 : FINANCIAL ACCOUNTING - I**A. Course Framework****Credits: L-T-P-C: 3-1-0-4****Syllabus Version: 1****Contact Hours / Week:3****Total Contact Hours: 60****Level: 100****Prerequisite: (If applicable)**

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Course Learning Objectives:**CLO1:** To discuss the accounting aspects of consignment.**CLO2:** To understand the accounting aspects of joint ventures.**CLO3:** To learn the accounting procedure in relation to the hire purchase and instalment system.**CLO4:** To evaluate and understand the differences between branch accounts and Head office accounts.**CLO5:** To understand the concept of Royalty and accounting Procedures.**Course Outcomes: On successful completion of the course, Students will be able to,****CO1:** Understand the accounting aspects of consignment (L 2).**CO2:** Prepare accounting aspects in relation to joint ventures (L 3).**CO3:** Provide the understanding the accounting aspects of consignment and joint venture (L 3)**CO4:** Identify the accounting procedures in preparation of branch accounts and Head office accounts. (L 4).**CO5:** Evaluate accounting Procedure involved in Royalty accounting. (L 3)**PO:** PO1/PO2/PO3/PO4**PSO:** PSO1/PSO2**B. Syllabus****Module -1: Consignment accounts****Hours: 8**

Consignment: Features, Parties in consignment, Consignor and Consignee , Special terminologies in Consignment Accounts - Proforma Invoice, Invoice price, accounts sales, recurring and non-recurring expenses, ordinary, overriding , Del credere commissions, normal loss, abnormal loss, Accounting treatment in the books of the consignor and consignee.

Module -2: Joint Venture**Hours: 8**

.Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account)



Module -3: Hire Purchase & Instalment System	Hours: 10
Accounting for Hire- Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.- 0% concept	
Module -4: Branch Accounting	Hours:9
Branch Accounts: Independent Branches- Accounting at Head Office-Accounting at Branch Some Special Transactions. Foreign Branches- Rules of converting Trial Balance of the foreign Branch in Head Office Currency.	
Module -5: Royalty Accounting	Hours: 10
Royalty Accounting: Introduction - Landlord - Tenant - Minimum rent - Short Workings - Methods of Recoupment of Short Workings - Fixed Method and Floating Method - Problems on ascertainment of Royalty payable	
C. References	
<ol style="list-style-type: none"> 1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, ed. 2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education, ed. 3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur PaperBacks, New Delhi, 31st edition. 4. N. Maheshwari, Suneel K Maheshwari, Financial Accounting, Vikas Publications, New Delhi, 5. Narayanaswamy. R, Financial Accounting: A Managerial Perspective Paperback, PHI Publication, New Delhi 6. M. Hanif, A. Mukherjee, Financial Accounting - I, Revised Paperback, Mc Graw Hill Publication 	
D. Mode of Assessment	
IAT / CCE / SEE	
E. Scheme of Evaluation	

1. Continuous Internal Evaluation (CIE): 50 Marks

Components	Average of 2 IATs	CCE	Total Marks
Max. Marks	20	30	50



2. Semester End Examination (SEE) Scheme: 100 Marks (Scaled down to 50)

Section	No of Questions	No of Questions to be attempted	Marks / Question	Total Marks for the Section	Revised Bloom's Taxonomy
A	7	5	3	15	L2
B	7	5	8	40	L2 & L3
C	4	3	15	45	L3 & L4

F. CO-PO-PSO Mapping

CO-PO-PSO Mapping						
CO	PO				PSO	
	1	2	3	4	1	2
1	1	0	3	0	2	0
2	1	0	3	1	3	1
3	1	0	3	1	3	1
4	1	0	3	1	3	1
5	1	0	3	1	3	1



3FINC3011: FINANCIAL MANAGEMENT		
1. Course Framework		
Credits: L-T-P-C : 3 – 0 – 0– 3		Syllabus Version: 1
Contact Hours/Week: 4	Direct Teaching Hours: 52	Level : 300
Prerequisite: (If applicable)	–	
Course Learning Objectives:		
<p>CLO1: To understand the concepts of financial management.</p> <p>CLO2: To ascertain the time value of money through financial techniques.</p> <p>CLO3: To determine and adopt appropriate financial measures in minimizing the risks and maximizing the returns.</p> <p>CLO4: To discuss the various capital budgeting techniques for investment decisions.</p> <p>CLO5: To estimate the level of dividend and determine the working capital requirement for an organization.</p>		
Course Outcomes: On successful completion of the course, Students will be able to,		
<p>CO1: Understand the concept and principles of financial management (L 2)</p> <p>CO2: Explain the time value of money and also calculate the appropriate value of securities (L 4)</p> <p>CO3: Discuss the importance of financial discipline and capital structure in the organization (L 2)</p> <p>CO4: Apply the appropriate method to evaluate investment decisions (L 3)</p> <p>CO5: Assess the level of dividend and determine the working capital requirement for an organization (L 5)</p>		
PO: PO1/PO2/PO3		
PSO: PSO1/PSO2		

2. Syllabus	
Module – 1: Introduction to Financial Management	Hours: 8
<p>Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Nature and Scope of financial Management - Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan</p>	



Module – 2: Time Value of Money	Hours: 10
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Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares.

Module – 3:Financing Decision	Hours: 10
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Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages-Capitalisation.
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Module – 4: Investment Decision	Hours: 12
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Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index, capital rationing.

Module – 5: Dividend Decision and Working Capital Management	Hours: 12
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Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share, Theories of Dividend Decisions (Simple Problems).
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Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital (Only Theory).
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3. References

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|---|
| <ol style="list-style-type: none">1. I M Pandey, Financial Management. Vikas Publication.2. S N Maheshwari, Financial Management, Sultan Chand3. Dr. Aswathanarayana.T – Financial Management, VBH4. K. Venkataramana, Financial Management, SHBP.5. G. Sudarshan Reddy, Financial Management, HPH6. Roy – Financial Management, HPH7. Khan and Jain, Financial Management, TMH8. S. Bhat- Financial Management.9. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.10. Prasanna Chandra, Financial Management, TMH |
|---|

D. Mode of Assessment

IAT / CCE /SEE



E. Scheme of Evaluation

1. Continuous Internal Evaluation (CIE) Scheme: 50 Marks

Components	Average of 2 IATs	CCE	Total Marks
Max. Marks	20	30	50

2. Semester End Examination (SEE) Scheme: 100 Marks (Scaled down to 50 Marks)

Section	Number of Questions	Number of Questions to be attempted	Marks/Question	Total Marks for the Section	Revised Bloom's Taxonomy
A	7	5	3	15	L2
B	7	5	8	40	L2, L3
C	4	3	15	45	L3, L4 & L5

F. CO-PO-PSO Mapping

CO-PO-PSO Mapping						
CO	PO				PSO	
	1	2	3	4	1	2
1	*	*	*		*	*
2	*	*	*		*	*
3	*	*	*		*	*
4	*	*	*		*	*
5	*	*	*		*	*



3FINC4041: FINANCIAL MARKETS AND SERVICES		
1. Course Framework:		
Credits: L-T-P-C : 3 – 0 – 0– 3		Syllabus Version:1
Contact Hours/Week: 3	Direct Teaching Hours: 45	Level: 400
Prerequisites: (If applicable)	–	
Course Learning Objectives:		
<p>CLO1: To describe the basics of financial markets and services.</p> <p>CLO2: To understand the concepts of venture capital.</p> <p>CLO3: To discuss the role and importance of Mutual Funds.</p> <p>CLO4: To analyze the need of derivatives as a financial instrument.</p> <p>CLO5: To compare and contrast the functions of various credit rating agencies in India.</p>		
Course Outcomes:		
On successful completion of the course, the students will be able to,		
<p>CO1: Describe the operation of various financial markets and services in India (L2).</p> <p>CO2: Explain the need and application of venture capital in India (L 2).</p> <p>CO3: Compare and analyze the function of mutual funds as in investment tools (L3, L4).</p> <p>CO4: Discuss the role and importance of derivatives markets in India (L 2).</p> <p>CO5: Analyze and compare the functions of various credit rating agencies approved by RBI (L 3, L4).</p>		
PO:PO1/PO3/PO4		
PSO: PSO1/PSO2		

2. Syllabus	
Module – 1 Introduction to Financial Markets and Services	Hours: 7
Financial markets: meaning and definition - classification - public finance-private finance; financial system: importance and structure; financial markets - capital market and money market: importance and function; financial services: meaning and definition-importance.	
Module – 2 Venture Capital	Hours: 10
Venture capital – features - steps in venture capital financing - guidelines-leasing - types of leasing - advantages and disadvantages - leasing and borrowing - factoring and for faiting – difference - types of factoring - guidelines on factoring.	



Module – 3 Mutual Fund	Hours: 10
Meaning – of mutual funds, shares, primary and secondary markets, types of shares and mutual funds , meaning of SIP, SWP, LARGE CAP, MID CAP, SMALL CAP,EQUITY AND DEBT FUNDS, tax advantages for dividends received from shares and mutual funds.	
Module – 4 Derivatives	Hours: 10
Derivatives: meaning - types of derivatives - difference between exchange traded and over the counter; forward contract: option – definition - types of options - put option - call option; future contracts: meaning; swaps: meaning- advantages and limitations of derivatives.	
Module – 5 Credit Rating	Hours: 8
Credit rating: meaning - types of securities that need credit rating – credit rating agencies (CRISIL, ICRA, CARE and FITCH rating private limited) and their rating techniques.	

C. References

1. Gomez Clifford, Financial Markets, Institutions, and Financial Services, PHI Learning Private Limited, New Delhi.
2. Bhole I.M. , Financial Institutions and Market, TATA McGrawHill
3. Avadhani V.A., Marketing of Financial Services, Himalayas Publishers, Mumbai.
4. G.S.Batra., Financial Services & Market.

D. Mode of Assessment

IAT / CCE /SEE



E. Scheme of Evaluation

1. Continuous Internal Evaluation (CIE) Scheme: 50 Marks

Components	Average of 2 IATs	CCE	Total Marks
Max. Marks	20	30	50

2. Semester End Examination (SEE) Scheme: 100 Marks (Scaled down to 50 Marks)

Section	Number of Questions	Number of Questions to be attempted	Marks/ Question	Total Marks for the Section	Revised Bloom's Taxonomy
A	7	5	3	15	L2
B	7	5	8	40	L2, L3
C	4	3	15	45	L3, L4

F. CO-PO-PSO Mapping

CO-PO-PSO Mapping						
CO	PO				PSO	
	1	2	3	4	1	2
1	*					*
2	*			*		*
3	*				*	*
4	*			*	*	*
5	*		*	*	*	*



3LSGN1021 : Business Law		
A. Course Framework		
Credits: L-T-P-C: 3-0-0-3		Syllabus Version: 1
Contact Hours / Week: 3	Total Contact Hours: 45	Level: 100
Prerequisite: (If applicable)	NIL	
Course Learning Objectives:		
<p>CLO1: To impart basic knowledge of business laws to apply concepts, principles and theories to deal with critical business legislative issues.</p> <p>CLO2: To help students critique, analyze and apply knowledge of contract law to deal with corporate legislative issues.</p> <p>CLO3: To develop analytical thinking and logical reasoning in students, to enable effective decision-making with regards to contractual agreements and different types of sales.</p> <p>CLO4: To discuss the regulatory procedures and the provisions of the Foreign Exchange Management Act 1999 & Competition Act 2003.</p> <p>CLO5: To provide the student with knowledge and skills to understand the legal environment in which a consumer and business initiate.</p>		
Course Outcomes: On successful completion of the course, Students will be able to,		
<p>CO1: Discuss the fundamental legal principles and broader procedural aspects of the law that apply to business and business transactions (Level 2)</p> <p>CO2: Evaluate the execution of special contracts used in different types of business. (Level 4)</p> <p>CO3: Familiarize with the positions, procedures, trends, and developments in Corporate Law. (Level 2)</p> <p>CO4: Correlate the laws relating to contracts, Patents, consumer protection and Foreign Exchange. (Level 4)</p> <p>CO5: Identify the critical legal aspects of business activities and their application for the smooth administration of a business. (Level 2,3)</p>		
<p>PO:PO1/PO2/PO3/PO4 PSO: PSO1/PSO2</p>		



B. Syllabus	
Module – 1: Introduction to Business Law	Hours: 4
Meaning, scope and Importance of Business Law- Sources of Indian Business law SBA1: Identify different sources of laws that influenced the making of Indian Business Law.	
Module – 2 : Indian Contract Act of 1872	Hours: 12
Definition – Contract, Agreement, Right in Rem, Right in Personam, Social agreement, Consensus ad idem - Essentials of Valid Contract - Types of Contracts -Various modes of discharge of contract – Remedies for breach of contract. – Kinds of Damages. Case Analysis SBA2: Identify the application of Indian Contract Act in various business scenarios.	
Module – 3: Intellectual Property Legislations	Hours: 8
Meaning - types of Intellectual properties –Patent Act of 1970: Definition: Inventions, Patentee, true and first inventor – Rights of Patentee -Procedure for grant of patents –Indian Patent Office – Role of CGPDTM- Compulsory Licensing - Infringements -Remedies. Case Analysis. SBA3: List out the procedures of filing intellectual property rights.	
Module – 4: Foreign Exchange Management Act 1999 & Competition Act 2003	Hours: 14
FEMA 1999: Modification of FERA to FEMA - features of FEMA- Definitions: Authorized person -Capital Account transaction - Current Account Transaction – Person resident in India – person resident outside India - Enforcement Directorate: Establishment, duties, powers, and functions. Competition Act 2003: Meaning, Scope and Features - MRTP to Competition Act – Definitions: Cartel, Black marketing, hoarding, dumping, Bid-rigging and Aggressive Pricing – Provisions against Anti-Competitive Agreements, Abuse of Dominance and Regulations of Combinations – Competition Commission of India: Establishment, duties, powers, and functions. SBA4: Discuss where and how FEMA is applied.	
Module – 5: Consumer Protection Act 2019	Hours: 7
Consumer Protection Act 2019 Introduction - Differences between COPRA 1986 and 2019 - Features of COPRA 2019 - Definition: Consumer, Consumer dispute, Unfair Trade Practice, Restrictive Trade Practice, Defect and Deficiency – Consumer Responsibilities – Consumer Rights - Consumer protection Councils - Consumer Redressal agencies: District Forum, State Commission and National Commission - Central Consumer Protection Authority: Establishment and functions. Case Analysis SBA5: Identify various regulatory bodies that help to protect consumer rights in India.	



C. References

1. K Ashwathappa, Business Law, Himalaya Publishing House.
2. N.D. Kapoor, Business Law, Sultan Chand Publication.
3. S S Gulshan, Business Law, 3rd Edition, New Age International.
4. Dr. Venkatraman, SHB Publications. Revised Edition.
5. K C Garg, Business Regulations, Kalyani Publications, Revised Edition.
6. Ewan MacIntyre, Business Law , Pearson Education Ltd., Eighth Edition
7. Eric Baskind, Osborne Greg & Roach Lee, Commercial Law, , Oxford University Press

D. Mode of Assessment

IAT / CCE / SEE

E. Scheme of Evaluation**a. Continuous Internal Evaluation (CIE): 50 Marks**

Components	Average of 2 IATs	CCE	Total Marks
Max. Marks	20	30	50

b. Semester End Examination (SEE) Scheme: 100 Marks (Scaled down to 50)

Section	No of Questions	No of Questions to be attempted	Marks / Question	Total Marks for the Section	Revised Bloom's Taxonomy
A	7	5	3	15	L1, L2
B	7	5	8	40	L2 & L3
C	4	3	15	45	L3 & L4



F. CO-PO-PSO Mapping

CO-PO-PSO Mapping						
CO	PO				PSO	
	1	2	3	4	1	2
1	*		*			*
2	*	*	*			*
3	*		*			
4	*	*	*			



3TAXN2011: INCOME TAX LAW AND PRACTICES		
1. Course Framework		
Credits: L-T-P-C : 3 – 0 – 0– 3		Syllabus Version: 1
Contact Hours/Week: 4	Direct Teaching Hours: 52	Level: 200
Prerequisite (If applicable)	–	
Course Learning Objectives:		
Course Outcomes: On successful completion of the course, Students will be able to,		
CO1: Understand the complete knowledge of basic concepts of income tax (L 2).		
CO2: Apply the provisions and compute income under the head income from house property and salary different heads (L4).		
CO3: Assess taxable income from business / profession and capital gains (L 3).		
CO4: Discuss the provisions relating to set-off and carry forward of losses (L 4).		
CO5: Identify and comply with the relevant provisions of the Income Tax Act in case of individual assesses (L3).		
PO: PO1/PO2/PO3/PO4		
PSO: PSO1/PSO2		

2. Syllabus	
Module – 1: Introduction	Hours: 6
Basic concepts: Income, agricultural income and its taxability, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status, Exempted income under section 10, Scope of Income (Problem solving approach).	
Module – 2: Computation of Income under different heads-1	Hours: 18
Income from Salaries, perquisites, problems with adjustments - Income from house property – types and their tax treatment – (Problem solving approach).	
Module – 3: Computation of Income under different heads-2	Hours: 14
Profits and Gains of business or profession – Depreciation under Sec.32AD - Capital Gains – Short and Long Term – New CII table - tax treatment (Problem solving approach).	
Module – 4: Computation of Income under different heads-3 and Set-off and carry forward of losses.	Hours: 8



Income from other sources – tax treatment (Problem solving approach)/Income of other persons included in assessee’s total income - Aggregation of income and set-off and carry forward of losses.

**Module5: Deductions from Total Income & Computation of Tax Liability
Hours: 6**

Deductions from gross total income - Rebates and reliefs - Computation of total income and taxability of individuals.

3. References

1. Singhanian, Vinod K. and Monica Singhanian. Students’ Guide to Income Tax, University Edition.
2. Taxmann Publications Pvt. Ltd., New Delhi, 60th Edition for AY 19-20.
3. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
4. Journals.2014.
5. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai, 2018
6. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
7. Current Tax Reporter. Current Tax Reporter, Jodhpur.
8. Trade House like Clear Tax
9. Problems and Solutions in Income Tax, Dr.H.C. Mehrotra, Dr. S.P. Goyal, Sahithya Bhavan
10. Publications, 2018
11. Vinod Kumar Singhanian, e-filing of Income Tax Returns and Computation of Tax, Taxmann AY
12. 2019-2020. Publication Pvt. Ltd, New Delhi. Latest version
13. ‘Excel Utility’ available at incometaxindiaefiling.gov.in

D. Mode of Assessment

IAT / CCE /SEE

E. Scheme of Evaluation

1. Continuous Internal Evaluation (CIE) Scheme: 50 Marks

Components	Average of 2 IATs	CCE	Total Marks
Max. Marks	20	30	50



2. Semester End Examination (SEE) Scheme: 100 Marks (Scaled down to 50 Marks)

Section	Number of Questions	Number of Questions to be attempted	Marks/ Question	Total Marks for the Section	Revised Bloom's Taxonomy
A	7	5	3	15	L2
B	7	5	8	40	L2, L3
C	4	3	15	45	L3, L4

F. CO-PO-PSO Mapping

CO-PO-PSO Mapping						
CO	PO				PSO	
	1	2	3	4	1	2
1	*		*		*	
2	*	*	*	*	*	
3	*	*	*		*	
4	*	*	*	*	*	
5	*	*	*	*	*	*



3TAXN3021: GST & Indirect Taxes		
A. Course Framework		
Credits: L-T-P-C: 3- 0 - 0 - 3		Syllabus Version: 1
Contact Hours / Week: 3	Total Contact Hours: 45	Level: 100
Prerequisite: (If applicable)	Nil	
Course Learning Objectives:		
<p>CLO1: To make aware of the objectives of GST and the rationale behind introduction of GST CLO2: To assess the taxable value and tax liability of GST CLO3: To equip operational terminologies of GST CLO4: To be able to assessment of GST Tax, other administrative procedures and GST tax collections CLO5: To provide basic knowledge of principles and provisions of GST and Customs Law</p>		
Course Outcomes: On successful completion of the course, Students will be able to,		
<p>CO1: Understand the rationale for GST (L2) CO2: Compute Input Tax Credits of supply of Goods and Services vis-à-vis Indirect Tax Regime (L3) CO3: Sharing of revenue on CGST, SGST and IGST. (L5) CO4: Current issues - GST Council, latest developments in filing of returns, monthly collection targets. (L4) CO5: Assess Customs Act and Customs Duty(L5)</p>		
PO: PO1, PO2, PO3		PSO: PSO1,PSO2
B. Syllabus		
Module – 1: Introduction to Constitutional framework of Indirect Tax		Hours: 8
Introduction - Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government) - Major Defects in Indirect Tax regime – Constitution 101st Amendment Act,2017 - Structure of GST (SGST, CGST, UTGST, IGST) – Objectives and Scheme of GST- Benefits of implementing GST--GST Council – Meetings –Powers and Functions of GST Council- GSTN -State Compensation Mechanism - Registration.		
Module – 2: Fundamentals of GST		Hours:10
Levy and collection – Procedure relating to Levy (CGST and SGST)-GST Taxable event- “Supply” of Goods and Services - E-Commerce - Place of Supply – Intrastate – Interstate – Import – Export -Time of supply - Exemption from GST – goods and services - Composite and Mixed Supplies -Composition Scheme – Aggregate Turnover – Taxable Value-Tax liability- Classification of Goods and Services – Reimbursement of expenses - SEZ and its tax treatment.		



Module – 3:GST Procedures	Hours:10
Input Tax Credit Eligible - Ineligible Input Tax Credit – Apportionments of Credit and Blocked Credits - Tax Credit in respect of Capital Goods - Recovery of Excess Tax Credit - Transfer of Input credit (Input Service Distribution) - Payment of Taxes – Refund – Exempted services under 243(G),243(W), IN- TDS, TCS. Reverse Charge Mechanism – rules and provisions –Ledger. Computation of Taxable Value and Tax Liabilities	
Module – 4: GST Assessment	Hours:8
Procedures Tax Invoice - Credit and Debit Notes –Forms of Returns - Audit in GST - Assessment: Self-Assessment, Provisional Assessment - Special Provisions -Anti-Profitteering – delinquent companies- Issues in filing of returns - monthly collection targets- Dual Control.	
Module – 5 : Customs Law	Hours:09
Customs Law - Basic Concepts - Territorial Waters, Customs Waters - High Seas, Types of Custom, Duties, Valuation, Baggage Rules 2016 – Exemptions – Annexure I to III – Detection and seizures	
C. References	
<ol style="list-style-type: none"> 1. The Central Goods and Services Tax, 2017 2. The Integrated Goods and Services Tax, 2017 3. The Union Territory Goods and Services Tax, 2017 4. The Goods and Services Tax (Compensation to States), 2017 5. The Constitution (One hundred and First Amendment) Act, 2016 6. Taxmann GST TDS/TCS Mohd salim, Frah Saeed, 2019 7. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications 8. Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017 9. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017 10. Vastu and Sevakar Vidhan by Government of India 11. Taxmann’s Budget 2019 – 7th Edition 12. GST Audit, Taxmann, 2nd Edition – 2019 	
D. Mode of Assessment	
IAT / CCE / SEE	
E. Scheme of Evaluation	

1. Continuous Internal Evaluation (CIE): 50 Marks

Components	Average of 2 IATs	CCE	Total Marks
Max. Marks	20	30	50



2. Semester End Examination (SEE) Scheme: 100 Marks (Scaled down to 50)

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C	4	3	15	45	L3,L4 and L5

F. CO-PO-PSO Mapping

CO-PO-PSO Mapping						
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2		*	*	*	*	*
3	*	*	*	*	*	*
4	*	*	*		*	*
5	*	*	*		*	*

