

REVISED SYLLABUS FOR M.COM. FROM ACADEMIC YEAR 2018-19 ONWARDS

	Sem 1		Sem 2		Sem 3		Sem 4	
	EA: Advanced Accounting and Auditing	401	Business Economics	407	Operations Research	501	Taxation -I (Personal Tax Planning)	507
402		Business Management	408	Financial Markets	502	Strategic Management	508	Taxation -II (Corporate Tax Planning and Goods and Services Tax)
403		Marketing Management	409	Business Environment	503	Financial Services	509 EA	International Accounting
404		Business Research Methods	410 EA	Financial Accounting and Auditing- 1	504 EA	Management Accounting - 1	510 EA	Management Accounting - 2
405		Financial Management	411 EA	Cost Accounting - 1	505 EA	Corporate Financial Reporting	511 EA	International Accounting - Essay Paper
406		Accounting for Managers	412 EA	Cost Accounting - 2	506 EA	Financial Accounting and Auditing- 2	512 EA	Management Accounting - 2 - Essay Paper

	Sem 1		Sem 2		Sem 3		Sem 4	
	EB: Managem ent	401	Business Economics	407	Operations Research	501	Taxation -I (Personal Tax Planning)	507
402		Business Management	408	Financial Markets	502	Strategic Management	508	Taxation -II (Corporate Tax Planning and Goods and Services Tax)
403		Marketing Management	409	Business Environment	503	Financial Services	509 EB	Service Marketing
404		Business Research Methods	410 EB	Operations Management	504 EB	Organization Behaviour	510 EB	Entrepreneurship and Innovation Management
405		Financial Management	411 EB	Logistics and Supply Chain Management	505 EB	Project Management	511 EB	Service Marketing - Essay Paper
406		Accounting for Managers	412 EB	Investment Management	506 EB	Consumer Behaviour	512 EB	Entrepreneurship and Innovation Management - Essay Paper

507: Human Resource Management

Unit-1: Introduction to Human Resource Management, Strategic Human Resource Management: A Framework, Evolution and Environment of HRM, Ethical issues in HRM, International HRM.

Unit-2:HR Procurement: Job analysis and Design, Human Resource Planning, Recruitment, Selection, Orientation, Socialization and Placement

Human Resource Development: Career Planning and Guidance, Employee training, Management Development and Organizational Development

Unit-3:HR Evaluation and Compensation: Performance Evaluation and Job evaluation, Compensation administration, Incentives and Benefits.

HR Maintenance and Motivation: Employee Well-being, Employee Welfare and Social Security, Workers' participation and empowerment, Job rotation.

Unit-4:HR Integration: Industrial Relations, Discipline and Disciplinary actions, Employee Grievances, Industrial Disputes and Collective Bargaining, trade Unions.

References:

1. Pravin Durai; Human Resource Management 2/e; Pearson Education.
2. Megia, Balkin and Cardy; Managing Human Resources 8/e; Pearson Education.
3. Gargy Dessler and Biju Varkkery; Human Resources Management; 11/ePrentice Hall India.

508: Taxation -II (Corporate Tax Planning and Goods and Services Tax)

Unit - 1: Company- Definition, Types of companies, Residential status of company, Taxation of companies (Corporate Tax Rates and Dividend Tax Rates), Tax Planning with reference to financial management decisions – managerial decisions.

Unit - 2 : History of Indirect Taxation, GST concept, Salient features of GST, Benefits of GST, Definitions (Under CGST Act/ SGST Act: aggregate turnover, assessment, business, capital goods, casual taxable person, central tax, cess, composite supply, credit note, Electronic Cash Ledger, Electronic Commerce, Electronic commerce operator, electronic credit ledger, exempt supply, goods, integrated tax, input, input service, input tax, input tax credit, mixed supply, non-taxable supply, non-taxable territory, output tax, outward supply, person, recipient of supply of goods or services or both, reverse charge, services, state tax, Scope of supply, taxable person, taxable supply, taxable territory, union territory tax)

Unit - 3: GST and Centre - State financial relation, GST council and its functions, Taxable Event or Levy and Collection of GST, Role of Central Board of Excise and Customs, Overview of GST Acts

- The Central Goods and Services Tax Act, 2017
- The Integrated Goods and Services Tax Act, 2017
- The Union Territory Goods and Services Tax Act, 2017
- The Goods and Services Tax (compensation to states) Act, 2017
- The State Goods and Services Tax Act, 2017 (respective state), Exemptions, Broad Idea about Rates of Goods and Services Tax

Unit - 4: Concept of supply of Goods and services –Place of supply (Meaning of place of supply, relevant definitions, Need for place of supply, Concept of inter-state and intrastate supply)
Time of supply (Meaning of time of supply, Relevant definitions, Time of supply of Goods (Section 12), Time of supply of services (Section 13) Time of supply of goods and service or both in case of change in rate of tax (Section14)
Value of supply (Meaning of value of supply, relevant definitions, Value of taxable supplies (Section15)
Input Tax Credit (Meaning of input tax credit, relevant definitions, Eligibility for input tax credit (Section 16 of CGST/SGST), conditions for claim of input tax credit)

(Note: Emphasis to be give on practical problems)

REFERENCES:

1. Dr Vinod K Singhania and Dr Monica Singhania – Corporate Tax Planning and Business Procedures with case studies - Taxmann Publications
2. Dr M Govindrajan – GST A Practical Guide – CENTAX Publication PVT LTD

M.COM (SEMESTER III)

COM 502 TAX PLANNING AND MANAGEMENT

REVISED SYLLABUS EFFECTIVE FROM 1-7-2017

UNIT	Content
I	INTRODUCTION a) Concept and significance of Tax Planning – b) Tax Evasion and Tax Avoidance – c) Objectives of Tax Planning, d) Factors influence Tax Planning e) Types of Tax Planning f) Income Tax Slabs (of respective financial year) g) Steps of Tax Planning h) Objectives of assessment i) Factors influence taxability of total income of an individual
II	TAX PLANNING FOR INDIVIDUALS: a) Tax planning for residential status b) Tax Planning for salary c) Tax Planning for Income from House Property Questions to be formed in the context of tax planning only.
III	Tax Planning for individuals: a) Tax Planning for Capital Gain b) Advance Payment of Tax and Interest: Income liable for Advance Tax, Advance Tax Liability, Interest payable by Assessee or Government, Section 234 A, 234 B, and 234 C Questions to be formed in the context of tax planning only.
IV	Goods and Service Tax 1. History of Indirect Taxation 2. GST concept 3. Salient features of GST

R-R. Jishi

