



DEVI AHILYA VISHWAVIDYALAYA, INDORE

School of Commerce

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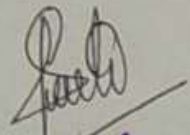
Minutes of the Meetings and Changes in Syllabus



School of Commerce
DAVV, Indore

Academic Year: July-2017 to June-2018
New(CBCS) Scheme 2015

Sl.No	Branch	Subject Code	Subject Name	Percentage of Syllabus Change
B.COM (ATM)				
01.	B.Com(ATM) III Sem	BCM-3210	Direct Taxation	10%
02.	B.Com(ATM) IV Sem	BCM-4310	Indirect Taxation	75%
03.	B.Com(ATM) V Sem	BCM-5210	Corporate Tax Management	15%
04.	B.Com(ATM) VI Sem	BCM-6410	Strategic Tax Management	80%
MBA (FT) 5 Yrs				
05.	MBA(FT) 5 Yrs. V Sem	MFT-5505	Direct Taxation	15%
06.	MBA(FT) 5 Yrs. V Sem	MFT-5604	Direct Taxation	80%
07.	MBA(FT) 5 Yrs.VIII Sem	MFT-5802	Taxation in Foreign Trade	25%
MBA (FT) 2Yrs				
08.	MBA(FT) 2 Yrs.IV Sem	MFT-2402	Taxation in Foreign Trade	25%
M.Com(AFC)				
09.	M.Com(AFC) II Sem	MFC-2051	Corporate Tax Planning and Management	20%
M.Phil (Commerce)				
10.	M.Phil – I sem	MPH-001	Research Methodology	100%
11.	M.Phil – I sem	MPH-002	Review of Literature	100%
12.	M.Phil – I sem	MPH-003	Computer Application	100%
13.	M.Phil – I sem	MPH-004	Advance Course in the subject of Research	100%
Ph.D (Commerce)				
14.	Ph.D	PHD-004	Advance Course in the subject of Research	20%


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DIRECT TAXATION
COURSE CODE: BCM-3210

COURSE CONTENTS:

UNIT 1. ACCESSIBILITY CRITERIA :

Definitions, Basic concept, person, Assessment year; previous year, assesses, Residential status & Incidence of tax of all assesses income's exempt from tax, Agriculture Income. ~~capital receipts and revenue receipts. Tax Mangement Tax Planning and Tax Avoidance difference between direct and indirect tax~~

UNIT 2. COMPUTATION OF INCOME UNDER VARIOUS HEADS:

A. Income under head salary: Meaning of salary, Basis of charge of salary income, different forms of salary, different forms of allowances, perquisites, permissible deductions from salary income, tax treatment of provident fund & approved Superannuation fund Gratuity , special tax treatment of salary income of nonresident technicians. Questions (Practical Problems) for computation of Salary Income.

B. Income from house property:

- (i) Basis of charge, property income not charge to tax, basis of computing income from Let out house property, computing income from self occupied property.
- (ii) Special Provisions when unrealized rent is realized subsequently, Mode of taxation of arrears of rent in the year of receipt, when such arrears are not charged to Income – Tax for any previous year.
- iii deduction for interest under the head

C. Income under the head "Profits and gains of business or profession": Part - A

Part - A

- (i) Meaning of Business.
- (ii) Meaning of Profession/ vocation.
- (iii) Business income not taxable under the Head "profits and gains of business or profession."
- (iv) Tax incidence arises in respect of all business or professions.
- (v) Chargeable Income.
- (vi) Scheme of Business deduction / allowances.
- (vii) Compulsory Maintenance of book of Accounts.
- (viii) How and when undisclosed income/ investment are tarad (sec.68, 69, 69A, 69B, 69C, 69D).
- (ix) Special Provisions for computing income on ESTIMATED BASIS (Sec.44AD & 44AE).

Depreciation

Part – B

"Taxation of Companies"

THEORETICAL PROVISIONS ONLY

"Classification of Companies for Taxation, Corporate Tax Rates, Provision of (Sec.115JB, MAT) Minimum Alternate Tax, Dividend Distribution Tax, i.e. Tax on Distribution of Profits.

D. Capital gains:

- (i) Basis of charge.
- (ii) Definition of "CAPITAL ASSETS".
- (iii) Classification CAPITAL ASSETS as short term /Long term Capital Assets.
- (iv) Definition of "TRANSFER" Including list of transactions not included in transfer.
- (v) Valuation of capital asset; chargeability; computation of capital gain; short term and long term; computation of tax on capital gains. Exemption from capital gains.

E. Income from other sources: basis of charge; chargeable incomes; specific deductions; amount not deductible; computation of taxable income from other sources.


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UNIT 3. “ Clubbing of income SET-OFF AND CARRY FORWARD OF LOSSES AND PERMISSIBLE DEDUCTIONS FROM GROSS TOTAL INCOME”. Double Taxation

- (1) Mode of set off and carry forward
 - (a) Inter Source adjustment under the same head of Income.
 - (b) Inter –Head adjustment in same Assessment year.
 - (c) Carry forward of loss.
- (2) Basic rules governing deduction under section 80C to 80U & Rebate U/s 87A
Specially: - 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80EE, 80G, 80GG, 80TTA, 80U & Sec. 87A.----- **expenditure towards CSR**
- (3) **Clubbing of Income**

UNIT 4. COMPUTATION OF TAXABLE INCOME OF PART 1 :

- (i) **INDIVIDUAL** :- Including the provisions of clubbing of Income.
- (ii) **HUF**:- (Including practical problems according to level).

UNIT 5. RETURN OF INCOME :-

- (i) Income Tax Return U/s 139(1).
- (ii) Return of loss U/s 139(3).
- (iii) Belated Return U/s 139(4).
- (iii) Revised Return U/s 139(5).
- (iv) PAN Permanent A/c No. U/s 139A.
- (v) Self Assessment U/s 140A.
- (vi) Interest on late filing of Tax return etc..
- (vii) Advance tax.
- (viii) **Introduction of new provision regarding non filing of tax**
- (ix) **Collection , recovery & refunds of taxes**

Books Recommended:-

1. Direct Taxes – Law and Practice – Vinod Singhnia
2. Direct Taxes – Ravi Kishore
3. Direct Taxes – J. P. Jakhotiya
4. Direct Taxes- Ahuja
5. Bare Acts and rules of the relevant taxes
6. Taxaman -


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INDIRECT TAXATION
COURSE CODE: BCM-4310

COURSE CONTENTS

Unit 1

Concepts of In-direct Tax

Background, -, Indirect tax in India – an overview , Pre- GST tax Structure (Including some relevant provisions of previous Laws) and deficiencies, administration of indirect tax in India , difference between direct tax and indirect tax—

Unit 2

An Overview of GST

Basics of Goods and Services Tax 'GST'
Constitutional Framework of GST
GST Model – CGST / IGST / SGST / UTGST
Relevant Definitions

UNIT 3

Taxable Event Supply Under Gst

Introduction of supplies under GST
Concept of Supply
Difference between taxable event under GST & relevant previous laws.
Import of services with consideration whether or not in course/ furtherance of business
Supply without consideration
Activities treated as neither the supply of goods nor the supply of services
Composite and Mixed Supplies

UNIT 4


Exemption Under GST

Introduction for exemptions under GST
Power of Grant Exemption from Tax
Basic over view of GST Tariff Act.
(Knowledge of HSN Codes & Services Accounting Codes)

UNIT 5

Levy And Collection Of CGST And IGST

Introduction of charge
Relevant Definitions
Extent & Commencement of CGST Act/SGST Act/ UTGST Act
Levy & Collection of CGST
Composition Levy
Extent and Commencement of IGST
Levy & Collection of IGST


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UNIT 6 . “CUSTOMS DUTY”:

Basics and charge of duty (In Detail).

Various Definitions.

Various types of Customs Duties.

Valuation Rules of Import/ Export goods,.

Exemptions, Abatement, Remission of duty.

Taxable Events

Duty Drawback, Baggage and Miscellaneous Provisions

Clearance of Import and Export Goods & Goods in Transit

Transportation and Warehousing provisions

Illegal importation / exportation of goods

Books Recommended:-

1. Indirect Taxes- Law & Practices- V.S. Datey
2. Indirect Taxes- Jakotiya
3. Indirect Taxes- Ravi M.Kishore
4. Indirect Taxes- Dr. Sanjeev Kumar
5. Indirect Taxes- Yogendra Bangar & Vandana Bangar
6. Indirect Taxes-Snowwhite Publications.
7. VAT Ready Reacnor- Saxena
8. Income Tax – Dr. Vinod Singhani


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CORPORATE TAX MANAGEMENT
COURSE CODE: BCM-5210

Objective: To gain knowledge of all aspects relating to tax in Corporate .

Course Inputs:-

Introduction Meaning of Tax Planning, Tax avoidance and tax evasion.

UNIT-I “Computation of Taxable Income of Part II”

- (i) Partnership Firm, Limited Liability Partnership and One person company - With Practical sum.
- (ii) AOP/BOI – Required, Knowledge of Related Law Provisions.
- (iii) CHARITABLE TRUST –Required, Knowledge of Related Provisions.

UNIT-II “Taxation of Companies”:

Objective – Practical Application of related provisions of Law regarding taxation of corporate entities like companies.

- (i) Residential status of companies and tax incidence.
- (ii) Corporate Tax RATES.
- (iii) (MAT) - Minimum Alternate Tax
- (iv) OTHERS :- (a) Tax on profit / income distribution (b) Tax on income received from venture capital companies and venture capital funds.

UNIT-III : “INCOME TAX PAYMENT AND ASSESSMENT” –

- (a) Tax deduction at source(TDS).
- (b) Tax collection at source (TCS).
- (c) When maintenance of books of Accounts become compulsory.
- (d) When audit of accounts is compulsory.
- (e) Assessment U/s 143(1)
- (f) Best judgment assessment sec.144 .

UNIT-IV. “SPECIAL PROVISIONS RELATING TO NON-RESIDENTS”

- (i) Double Taxation Avoidance Relief.
- (iii) Provisions regulating transfer pricing **General Anti Avoidance Rules**

UNIT-V Tax planning :

Part (A) :- Tax planning with reference to setting up of a new business

- (a) Location aspect, nature of business, form of organization.
- (b) Tax planning with reference to financial management Decision – Capital structure, dividend Including deemed dividend and bonus shares.
- (c) Tax planning with reference to employees' remuneration.
- (d) Tax planning with reference to distribution of assets at the time of liquidation.
- (e) Tax planning with reference to conversion of capital assets into stock in trade.
- (f) Tax planning to transfer of firms assets to partnership Firm and Vice Versa.
- (g) Tax planning conversion of debenture etc into share sec. 49(2A)

H Tax Planning in case of Startup and new businesses


Part (B) :- “Tax planning with reference to business restructuring”

Amalgamation, De-Merger, Slump sale, Conversion of sole proprietary concern partnership firm into company, Transfer of assets between Holding and Subsidiary companies.

Unit 6:- Basic provisions of search, seizure and penalty.

References:

1. Acharya, Shuklendra and M.G. Gurha. *Tax Planning under Direct Taxes*. Allahabad: Modern Law Publication, n.d.
2. Ahuja, Girish and Ravi Gupta. *Corporate Tax Planning and Management*. New Delhi: Bharat Law House, n.d.
3. Goyal, S.P. *Direct Tax Planning*. Agra: Sahitya Bhawan, n.d.
4. Mittal, D.P. *Law of Transfer Pricing*. New Delhi: Taxmann, n.d.
5. Pagare, Dinkar. *Direct Tax Planning and Management*. New Delhi: Sultan Chand and Sons, n.d.
6. Singhania, Vinod K., Kapil Singhania and Monica Singhania. *Direct Taxes Planning and Management*. New Delhi: Taxmann, n.d.


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STRETEGIC TAX MANAGEMENT
COURSE CODE:BCM-6410

OBJECTIVES: To gain comprehensive understanding of all aspects relating to external financial reporting practices.

COURSE CONTENTS:

(PART - A)
DIRECT TAX

Unit 1-

Assessment of Charitable and other Trusts, NGO's and other Not for Profit Organisation.

Relevant Provisions and filling of Return,
Provisions for Exemption from Tax,
Restriction on utilization of funds of trust.

Unit 2 -

ASSESSMENT PROCEDURE :

- (i) Summary Assessment without calling the assesses
- (ii) Assessment in response to notice under
- (iii) Reassessment

(PART - B)
INDIRECT TAX

Unit 3 -

An Overview and Registration in GST

Background of GST
Framework of GST as introduced in India
Relevant Definitions
Persons Liable for Registration
Persons Not Liable for Registration
Compulsory Registration in Certain Cases
Procedure for Registration
Amendment of Registration
Features of Composition Scheme
Cancellation of Registration and Revocation of Cancellation

Unit 4 -

(A) Taxable Event Supply Under Gst

Introduction of supplies under GST
Concept of Supply
Import of services with consideration whether or not in course/ furtherance of business
Supply without consideration
Activities treated as neither the supply of goods nor the supply of services
Composite and Mixed Supplies

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(B) TIME AND VALUE OF SUPPLY

Introduction for the concept of Time and value of Supply
Time of Supply of Goods
Time of Supply of Services
Value of Supply

Unit 5 -

INPUT TAX CREDIT (ITC)

Introduction of TAX Credit
Relevant Definitions
Eligibility and Conditions for taking Input Tax Credit
How ITC is availed & utilized.

Documents for ITC (TAX INVOICE)

Tax Invoice format etc.

Amount of Tax to be Indicated in Tax Invoice and other documents
Prohibition of Unauthorized Collection of Tax

Unit 6 -

PAYMENT OF TAX AND RETURNS OF GST

A- PAYMENT OF TAX

Introduction
Relevant Definitions
Payment of Tax, Interest, Penalty and Other Amounts

B- Basic Provision of search , seizure and penalty.

C- RETURNS OF GST

Furnishing Details of Outward Supplies
Furnishing Details of Inward Supplies
Furnishing of Returns

Recommended Books:

1. **Taxman** : Direct Taxes: Laws & Practice - V.K. Singhania
2. Direct Tax planning and Management - V.K. Singhania
3. **Vision Publications** : Corporate Tax Planning - R.N. Lakhota
4. **Snow White** : Central Excise - Gurusekharan

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DIRECT TAXATION
COURSE CODE: MFT-5505

COURSE CONTENTS:

UNIT 1. ACCESSIBILITY CRITERIA :

Definitions, Basic concept, person, Assessment year; previous year, assessee, Residential status & Incidence of tax of all assessee's income's exempt from tax, Agriculture Income, capital receipts and revenue receipts. Tax Management Tax Planning and Tax Avoidance difference between direct and indirect tax

UNIT 2. COMPUTATION OF INCOME UNDER VARIOUS HEADS:

A. Income under head salary: Meaning of salary, Basis of charge of salary income, different forms of salary, different forms of allowances, perquisites, permissible deductions from salary income, tax treatment of provident fund & approved Superannuation fund Gratuity, special tax treatment of salary income of nonresident technicians. Questions (Practical Problems) for computation of Salary Income.

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- (ii) Special Provisions when unrealized rent is realized subsequently, Mode of taxation of arrears of rent in the year of receipt, when such arrears are not charged to Income – Tax for any previous year.
- (iii) Deduction for interest under the head

C. Income under the head “Profits and gains of business or profession”: Part - A

Part - A

- (i) Meaning of Business.
 - (ii) Meaning of Profession/ vocation.
 - (iii) Business income not taxable under the Head “profits and gains of business or profession.”
 - (iv) Tax incidence arises in respect of all business or professions.
 - (v) Chargeable Income.
 - (vi) Scheme of Business deduction / allowances.
 - (vii) Compulsory Maintenance of book of Accounts.
 - (viii) How and when undisclosed income/ investment are taxed (sec.68, 69, 69A, 69B, 69C, 69D).
 - (ix) Special Provisions for computing income on ESTIMATED BASIS (Sec.44AD & 44AE).
- Depreciation

Part - B

“Taxation of Companies”

THEORETICAL PROVISIONS ONLY


“Classification of Companies for Taxation, Corporate Tax Rates, Provision of (Sec.115JB, MAT) Minimum Alternate Tax, Dividend Distribution Tax, i.e. Tax on Distribution of Profits.

D. Capital gains:

- (i) Basis of charge.
- (ii) Definition of “CAPITAL ASSETS”.
- (iii) Classification CAPITAL ASSETS as short term /Long term Capital Assets.
- (iv) Definition of “TRANSFER” Including list of transactions not included in transfer.
- (v) Valuation of capital asset; chargeability; computation of capital gain; short term and long term; computation of tax on capital gains. Exemption from capital gains.

E. Income from other sources: basis of charge; chargeable incomes; specific deductions; amount not deductible; computation of taxable income from other sources.

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UNIT 3. “ Clubbing of income SET-OFF AND CARRY FORWARD OF LOSSES AND PERMISSIBLE DEDUCTIONS FROM GROSS TOTAL INCOME”. Double Taxation

- (2) Mode of set off and carry forward
 - (a) Inter Source adjustment under the same head of Income.
 - (b) Inter –Head adjustment in same Assessment year.
 - (c) Carry forward of loss.
- (2) Basic rules governing deduction under section 80C to 80U & Rebate U/s 87A
Specially: - 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80EE, 80G, 80GG, 80TTA, 80U & Sec. 87A.----- expenditure towards CSR
- (3) **Clubbing of Income** -

UNIT 4. COMPUTATION OF TAXABLE INCOME OF PART 1 :

- (1.) **INDIVIDUAL** :- Including the provisions of clubbing of Income.
- (2.) **HUF**:- (Including practical problems according to level).

UNIT 5. RETURN OF INCOME :-

- (x) Income Tax Return U/s 139(1).
- (xi) Return of loss U/s 139(3).
- (iii) Belated Return U/s 139(4).
- (xii) Revised Return U/s 139(5).
- (xiii) PAN Permanent A/c No. U/s 139A.
- (xiv) Self Assessment U/s 140A.
- (xv) Interest on late filling of Tax return etc..
- (xvi) Advance tax.
- (xvii) **Introduction of new provision regarding non filing of tax**
- (xviii) **Collection , recovery & refunds of taxes**

Books Recommended:-

- 1. Direct Taxes – Law and Practice – Vinod Singhnia
- 2. Direct Taxes – Ravi Kishore
- 3. Direct Taxes – J. P. Jakhotiya
- 4. Direct Taxes- Ahuja
- 5. Bare Acts and rules of the relevant taxes
- 6. Taxaman -


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INDIRECT TAXATION
COURSE CODE: MFT-5604

COURSE CONTENTS

Unit 1

Concepts of –In-direct Tax

Background,-, Indirect tax in India – an overview , Pre- GST tax Structure (Including some relevant provisions of previous Laws) and deficiencies, administration of indirect tax in India , difference between direct tax and indirect tax—

Unit 2

An Overview of GST

Basics of Goods and Services Tax ‘GST’
Constitutional Framework of GST
GST Model – CGST / IGST / SGST / UTGST
Relevant Definitions

UNIT 3

Taxable Event Supply Under Gst

Introduction of supplies under GST
Concept of Supply
Difference between taxable event under GST & relevant previous laws.
Import of services with consideration whether or not in course/ furtherance of business
Supply without consideration
Activities treated as neither the supply of goods nor the supply of services
Composite and Mixed Supplies

UNIT 4

Exemption Under GST

Introduction for exemptions under GST
Power of Grant Exemption from Tax
Basic over view of GST Tariff Act.
(Knowledge of HSN Codes & Services Accounting Codes)

UNIT 5

Levy And Collection Of CGST And IGST

Introduction of charge
Relevant Definitions
Extent & Commencement of CGST Act/SGST Act/ UTGST Act
Levy & Collection of CGST
Composition Levy
Extent and Commencement of IGST
Levy & Collection of IGST


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UNIT 6. "CUSTOMS DUTY":

Basics and charge of duty (In Detail).

Various Definitions.

Various types of Customs Duties.

Valuation Rules of Import/ Export goods,.

Exemptions, Abatement, Remission of duty.

Taxable Events

Duty Drawback, Baggage and Miscellaneous Provisions

Clearance of Import and Export Goods & Goods in Transit

Transportation and Warehousing provisions

Illegal importation / exportation of goods

Books Recommended:-

1. Indirect Taxes- Law & Practices- V.S. Datey
2. Indirect Taxes- Jakotiya
3. Indirect Taxes- Ravi M.Kishore
4. Indirect Taxes- Dr. Sanjeev Kumar
5. Indirect Taxes- Yogendra Bangar & Vandana Bangar
6. Indirect Taxes-Snowwhite Publications.
7. VAT Ready Reacnor- Saxena
8. Income Tax – Dr. Vinod Singhani


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TAXATION IN FOREIGN TRADE
COURSE CODE: MFT-5802

Course Objective : This course focuses on the acquisition of information about the need and sources of tax for exporters and importers.

Course contents

Elements of indirect Tax:

Unit I: INDIAN CUSTOMS ACT, 1962 (Basics & Valuation)

- Basics concepts, custom tariff & types of custom duties, valuation and Valuation Rules of Import/Export.
- Exemption, Remission & Demand of Duty.

Unit II: OTHER PROVISION OF CUSTOM ACT, 1962 For:

- Importation & Exportation.
- Duty Drawback Rules.
- EOU & SEZ.
- Warehousing
- Baggage, Courier & Post.\
- Export, Incentives.

Unit III: Import Of Services under GST

- Introduction of supplies under GST
- Concept of Supply
- Import of services with consideration whether or not in course/ furtherance of business
- Supply without consideration
- Activities treated as neither the supply of goods nor the supply of services
- Composite and Mixed Supplies
- provisions of GST regarding the Import of Service And export of service
- Difference between taxable event under GST and relevant previous laws

UNIT IV: ELEMENT OF DIRECT TAXES

- Basics of Income Tax Act, 1961.
- Incidence of Tax, Corporate Tax Rate, Taxation of companies.

UNIT V: OTHER PROVISION OF INCOME TAX

- Double Tax Avoidance Agreement.
- Advance Ruling.
- Transfer Pricing
- Brief introduction to "Foreign Tax compliance Act. (FATCA)

Book References:

4. Direct Taxes – Law & Practice – Vinod Singhania.
5. Indirect Taxes – Bangar & Bangar
6. Indirect Taxes – VS Datey


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TAXATION IN FOREIGN TRADE
COURSE CODE: MFT-2402

Course Objective :This course focuses on the acquisition of information about the need and sources of tax for exporters and importers.

Course contents

Elements of indirect Tax:

Unit I: INDIAN CUSTOMS ACT, 1962 (Basics & Valuation)

- Basics concepts, custom tariff & types of custom duties, valuation and Valuation Rules of Import/Export.
- Exemption, Remission & Demand of Duty.

Unit II: OTHER PROVISION OF CUSTOM ACT, 1962 For:

- Importation & Exportation.
- Duty Drawback Rules.
- EOU & SEZ.
- Warehousing
- Baggage, Courier & Post.\
- Export, Incentives.

Unit III: Import Of Services under GST

- Introduction of supplies under GST
- Concept of Supply
- Import of services with consideration whether or not in course/ furtherance of business
- Supply without consideration
- Activities treated as neither the supply of goods nor the supply of services
- Composite and Mixed Supplies
- provisions of GST regarding the Import of Service And export of service
- Difference between taxable event under GST and relevant previous laws

UNIT IV: ELEMENT OF DIRECT TAXES


- Basics of Income Tax Act, 1961.
- Incidence of Tax, Corporate Tax Rate, Taxation of companies.

UNIT V: OTHER PROVISION OF INCOME TAX

- Double Tax Avoidance Agreement.
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Book References:

1. Direct Taxes – Law & Practice – Vinod Singhania.
2. Indirect Taxes – Bangar & Bangar
3. Indirect Taxes – VS Datey


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Corporate Tax Planning and Management
MFC-2051

Course Objective: - The objective of this course is to enhance students with concept of Tax Planning and corporate tax.

Course Inputs:

Part A: Direct Taxes:

Unit 1: Computation of Income under the head "Income from Business or profession"
(All provisions in detail) including provisions regarding the taxation of companies,

Unit 2: Tax Planning:

Cannons of taxation, meaning of Tax planning, tax evasion & tax avoidance.

Tax planning with reference to setting up of new business, (which includes:-Location Aspect, nature of business, form of organisation, capital structure, dividend, bonus share, employee remuneration, slump sale, conversation of proprietary concern or partnership firm into company, amalgamation, demerger, etc,)

UNIT 3 GST

An Overview of GST

Basics of Goods and Services Tax 'GST'

Constitutional Framework of GST

GST Model – CGST / IGST / SGST / UTGST

Relevant Definitions

UNIT 4

Taxable Event Supply Under Gst

- Introduction of supplies under GST
- Concept of Supply
- Import of services with consideration whether or not in course/ furtherance of business
- Supply without consideration
- Activities treated as neither the supply of goods nor the supply of services
- Composite and Mixed Supplies

Unit 5: Customs:

All corresponding Laws relating to Customs Duty, Various Definitions, Valuation Rules, Export & Import Procedure, Relevant dates & Rates for payment of duty, Types of Duties,

References: -

1. Ahuja G.K.& Ravi Gupta : Systematic Approach to Income Tax & Central sales tax,
2. Lakhotia,R.N. : Corporate Tax Planning
3. Singhania, V.K. : Direct Tax Planning and Management.
4. Indirect Tax.: V S Date
5. Indirect Tax.: Bangar & Bangar.


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Devi ahilya University Indore
M.Phil. (Commerce) Course Work Syllabus
Code- MPH -001

1. Research Methodology (4 Credits)

Objectives : This paper is helpful to understand the basic philosophical assumptions underlying research. Be able to manage the process of conducting a research including various steps like problem formulation, review of literature, framing questionnaire, sampling, data collection and report writing.


Examination Scheme :

The faculty member will award internal marks out of 40 based on three assessments of 20 marks each of which best two will be considered. The end semester examination will be worth 60 marks having theory and case/practical problems.

1. Meaning of research in Commerce : Types of Research (descriptive vs. analytical, fundamental vs. applied, qualitative vs. quantitative, conceptual vs. empirical, empirical vs. simulation based, conclusion oriented vs. decision oriented, historical vs. a-historical etc.)
2. Research Methodology, methods and Techniques – difference among them, the logical framework of investigation, the nature of problem and appropriate methodology, macro-level vs. micro-level research, problems in aggregation, methodology leading to methods and then techniques, analysis of historical records, participant or non-participant observation, mass observation, questionnaires, personal interviews, group interviews, case studies, small group study.
3. Formulation of research problem- identification and rationalization of the problem, development of working hypothesis, preparation of research design, investigation in availability of information, sampling design, error minimization, evaluation of time and cost, Measurement scales, collection of information.
4. Processing of collected information, interpretation and generalization, systematization of findings, writing of report, reference and bibliography.
5. Simple concept of probability and theoretical frequency distribution, (Binomial, Normal & Poisson)

Reading List :

P.C. Tripathi; : A textbook of Research Methodology in Social Sciences, Sultan Chand & Sons
Goodle William J, Hatt Paul K, : Methods in Social Research, McGraw – Hill Book Company.
Bhattacharyya D.K. Research Methods, Excel Books
Scotter A Miller 2007 Developmental Research Methods, Sage Publication.


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Devi ahilya University Indore
M.Phil. (Commerce) Course Work Syllabus
Code- MPH -002

2. Review of published research in the relevant field (3 Credits)

Objectives : Understand the basis philosophical assumptions underlying research literature reviews for different purposes, including what, why, when, for whom and how ? Be able to manage to process of conducting a literature review, including reading, note taking strategies, coding/reference management, synthesizing and writing literature results. Be able to write a quality literature review with variations in references. Citation style.

Examination Scheme :

At the end of the semester the candidate has to submit a brief report on the literature review for evaluation, which will be done by two examiners.

Course Content –


Understanding Review of literature : Relevance, Approach and Applications; Developing an outline for the literature review; Formulate key questions for review.

Organizing a literature search : Identify which literature base to search; Developing the theoretical basis for the Research Question; Searching for , locating and organizing relevant professional.

Conducting the Review : Abstract relevant information from appropriate studies in a systematic manner; Critically reviewing the literature; Rate the scientific quality of each study and the level of evidence for each question;

Synthesizing the Review : Create evidence tables and summary tables; Interpret the pattern of evidence in terms of strength and consistency; Summarize the studies' findings.

Writing the review : Writing a first draft; Writing references and citations; Obtaining, giving, and making productive use of feedback; the redrafting process; Professional formatting.


Head
School of Commerce
D.A.V.V., INDORE (M.P.)

Devi ahilya University Indore
M.Phil. (Commerce) Course Work Syllabus
Code- MPH -003

3. Computer Application (3 Credits)

Objective : The candidate should gain sufficient practical knowledge for use of computer software for use in research work.

Examination Scheme :

The faculty member will award internal marks out of 40 based on three assessments of 20 marks each of which best two will be considered. The end semester examination will be worth 60 marks having theory and case/practical problems.

Basic knowledge of application software's in MS-Office with focus on

1. MS-Word –its features and applications related to presentation of text in decent format and saving the same for further use. The practical knowledge of this software should enable the candidate to type and prepare the thesis in a presentable format.
2. MS- Excel – construction of worksheet and inserting data according to its characteristics, use of statistical tools and their presentation in the form of charts and graphs.
3. MS-Power point – Create power point presentation on topic related to the theme of thesis and use of different presentation techniques.
4. Use of SPSS – method of preparing data sheet and entering data according to its characteristics, use of various statistical tools on SPSS.
5. Use of internet for research work and exploring various websites and search engines for collecting quality literature review and secondary data etc. related to thesis work.


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School of Commerce
D.A.V.V., INDORE (M.P.)

Devi ahilya University Indore
M.Phil. (Commerce) Course Work Syllabus
Code-MPH-004

Advance course in the subject of Research (3 Credits)

Objectives : This paper is helpful to develop the research problem, its analytical tools and techniques to test the hypothesis and analyze the problem.

Examination Scheme :

The faculty member will award internal marks out of 40 based on three assessments of 20 marks each of which best two will be considered. The end semester examination will be worth 60 marks having theory and case/practical problems.

Course Content –

1. Review of statistical tools/methods for social research – for univariate and bivariate analysis, F- Test, ANOVA-one way and two way. Significance of correlation coefficient, significance of regression coefficient.
2. Formulation of Hypothesis – criteria of a good hypothesis, types of research hypothesis, advantages of Hypothesis. Hypothesis testing procedure, Types I and II Error, Concept of Significance. One sample parametric tests, two sample parametric tests – Test of significance for large and small samples – Student's – 't' test and Z-test, tests for Mean and difference between means and difference between proportions.
3. Non parametric tests – Chi-square test- χ^2 , Mann – Whitney Test : U, Wilcoxon Signed Rank Test : T.
4. E-commerce tools & techniques : E-Commerce framework, application, Electronic payment system(EPS) & its types, smart cards and credit cards, Electronic data interchange (EDI), Value added networks, e-commerce catalog's or directories mobile commerce.



Head
School of Commerce
D.A.V.V., INDORE (M.P.)

Devi ahilya University Indore
Ph.D. (Commerce) Course Work Syllabus
Code-PHD-004

Advance course in the subject of Research (3 Credits)

Objectives : This paper is helpful to develop the research problem, its analytical tools and techniques to test the hypothesis and analyze the problem.

Examination Scheme :

The faculty member will award internal marks out of 40 based on three assessments of 20 marks each of which best two will be considered. The end semester examination will be worth 60 marks having theory and case/practical problems.

Course Content –

1. Review of statistical tools/methods for social research – for univariate and bivariate analysis, F- Test, ANOVA-one way and two way. Significance of correlation coefficient, significance of regression coefficient.
2. Formulation of Hypothesis – criteria of a good hypothesis, types of research hypothesis, advantages of Hypothesis. Hypothesis testing procedure, Types I and II Error, Concept of Significance. One sample parametric tests, two sample parametric tests – Test of significance for large and small samples – Student's – 't' test and Z-test, tests for Mean and difference between means and difference between proportions.
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