Suggested Readings:

1) Drucker, Peter, F., Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
2) Gupta. CB; Business management, Sultan Chand & sons.
3) Srinivasan & Chunawalla, Management Principles and Practice, Himalaya Publishing House.
4) Aswathappa, K. & Dash, S. (2021). Human Resource Management-Text and cases (9th Ed.), Tata McGraw-Hill
5) Chhabra, T. N. & Chhabra, M. (2020). Human Resource Management. New Delhi: Sun India Publications
6) Prasad, L. M. (2018). Human Resource Management. New Delhi: Sultan Chand & Sons
7) Sengupta, A. (2018). Human Resource Management, Sage Textbook.

Assessment Rubrics:

Evaluation Type		Marks
End Semester Evaluation		**70**
Continuous Evaluation		**30**
a)	**Test Paper- 1**	**6**
b)	**Test Paper-2**	**6**
c)	**Assignment**	**9**
d)	**Seminar/Viva/Book - Article Review**	**9**
Total		**100**

COURSE TITLE: PRINCIPLES AND PRACTICES OF GST

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VI	SEC	100 - 199	**KU6SECCOM102**	3	60

Learning Approach (Hours/ Week)			Marks Distribution (Theory)			Marks Distribution (Practicum)			Total Marks (T+P)	Duration of ESE (Hours)
Lecture	**Practicum**	**Tutorial**	**ESE**	**CE**	**Total**	**ESE**	**CE**	**Total**		

2	2	-	35	15	**50**	15	10	**25**	**75**	**1½**

Course Description:

This course offers a practical and application-oriented understanding of the Goods and Services Tax (GST). Designed to equip students with the skills and knowledge required in real-world tax and accounting environments, the course emphasizes the operational and compliance aspects of GST that are crucial for professionals in business and finance. The course covers the entire GST compliance mechanism. Students will receive hands-on exposure to digital tools such as GSTN, e-Way Bill generation, and return filing systems, preparing them for workplace requirements in taxation, accounting, and business administration. Regular updates from GST-related provisions in the Union Budget are incorporated to ensure contemporary relevance. By bridging theory with practice, this course empowers students to independently manage GST-related transactions, interpret legal provisions, and assist in business tax compliance, making them industry-ready in the domain of indirect taxation.

Course Outcomes:

CO No.	Expected Outcome	Learning Domains
1	Recall the fundamental concepts, genesis, structure, and constitutional provisions of GST in India.	R
2	Analyze the provisions related to levy and scope of supply under the CGST Act, and apply the appropriate tax treatment to various types of supply.	An
3	Apply GST provisions to determine time, place, and value of supply and analyze the conditions and computations related to Input Tax Credit	A
4	Understand the procedural and legal requirements for GST registration and returns, and demonstrate compliance through correct documentation	U
5	Create GST-compliant documents such as tax invoices and return statements and Operate the GST common portal for e-way bill generation, return filing, and registration processes.	C

*** *Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)***

Mapping of Course Outcomes to PSO:

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	-	-	-	-
CO2	2	-	-	-	-
CO3	2	-	-	-	-
CO4	2	-	-	-	-

CO5	3	-	-	-	-

COURSE CONTENTS

Module	Unit	Content	Hours
I	**Introduction to GST**		
		Meaning and definition of GST - Features and Framework - Needs and Benefits - Genesis and Constitutional Provisions	4
		Structure and Components - Taxes subsumed in GST - GST rate - GST Council - Important Definitions	3
II	**Levy of GST and Exemptions**		
		Scope of Supply (Section 7 of CGST Act 2017) - Interstate and intra state Supply - Exempt supply- Zero rated Supply - Mixed and Composite Supply	3 & 2P
		Reverse Charge Mechanism - Composition Levy - Central Government Power of Granting Exemption - Exempted Goods and services (list only)	5
III	**Time, Place and Value of Supply**		
		Time of supply (Provisions and practical problems) - Place of Supply (Provisions and practical problems) - Value of Supply (Provisions and practical problems)	4 & 5P
		Input Tax Credit - eligibility, conditions and provisions - Blocked credit - Manner of utilisation of Credit - Basic Journal entries and Computation of GST Liability	4 & 5P
IV	**GST Compliance**		
		Need for GST Registration - Persons liable for Registration - Persons not liable for Registration - Compulsory Registration and Deemed Registration - Procedure for Registration - Cancellation of Registration.	3
		Provisions of Filing GST Return - Types of GST Return - Tax Invoice (Provisions and Types) - Debit Note and Credit Note - Tax Payment-Types of Ledgers - Refund (Basics)	4
V	**Practicum Module: Practical Aspects of GST**		
		Familiarizing GST Common Portal - GSTN and GST IN	18 P
		E way bill- Provisions and Generation	
		Basics of Return Filing-Monthly Return, Quarterly Return, Annual Return	
		Preparation of Tax Invoice	
		E-invoice	
		GST Registration	
		TDS and TCS	
		Budget Updates on GST	

Essential Readings:

1. Mehrotra & Agarwal, Goods & Service Tax & Customs Duty, Sahitya Bhawan publication, Agra

2. CA. Rohini Aggarawal & Dr. Neelam Goel, GST and Customs Law, Sultan Chand
3. Abhishek A. and Kumar Rustogi, Goods & Service Tax- New Face of Indirect Taxes in India, Taxmann Publications (P) Limited
4. Mehrotra & Agarwal, Income Tax and GST, Sahitya Bhawan publication, Agra
5. Sanjeev Agarwal and Neha Somani, GST Appeals and Appellate Procedure, Bharat Publications
6. Tarun Kr. Gupta, Practical Guide to Assessment and Audit Under GST, Bharat Publications

Assessment Rubrics:

Evaluation Type	Components		Marks
End Semester Evaluation	Theory		35
	Practical		15
	Total		**50**
Continuous Evaluation	**Theory**		**15**
	a)	Test Paper- 1	3
	b)	Test Paper-2	3
	c)	Assignment	4.5
	d)	Seminar/Viva/Book-Article Review	4.5
	Practical		**10**
	a)	Assignment	5
	b)	Case study / practical report	5
	Total		**25**
Total			**75**

COURSE TITLE: BUSINESS RESEARCH METHODOLOGY

Semester	Course Type	Course Level	Course Code	Credits	Total Hours
VII	DSC	400-499	KU7DSCCOM400	4	75

Learning Approach (Hours/ Week)	Marks Distribution (Theory)	Marks Distribution (Practicum)	Total Marks (T+P)	Duration of ESE (Hours)