

## SYLLABUS AS PER NEP 2020 FOR D.T.L. (2025 Pattern)

<b>Name of the Programme</b>	<b>: D.T.L. (Diploma in Taxation Law)</b>
<b>Programme Code</b>	<b>: PGDTL</b>
<b>Class</b>	<b>: DTL</b>
<b>Semester</b>	<b>: II</b>
<b>Course Name</b>	<b>: Direct Tax - II</b>
<b>Course Code</b>	<b>: PGDTL-551-MJM</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 60</b>

### ❖ Course Objectives:

1. To acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
2. To acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
3. To know about various exemptions available to assessment of income of Charitable Trust under IT Act.
4. To know the different provisions regarding Advance payment of tax, TDS, TCS.
5. To acquire the knowledge regarding Types of return, Procedure of filling return, Types of assessment etc.
6. To impart the students to get knowledge of Types of return, Procedure of filling return, Types of assessment, procedure.
7. To acquaint the students to get knowledge of Interest and penalties, Offences and Prosecutions.

### ❖ Course Outcomes:

**By the end of the course, students will be able to:**

- CO1. Acquire the knowledge of assessment of companies and partnership firm under Income Tax Act, 1961.
- CO2. Acquire the knowledge of assessment of Co-operative Societies and applicable deductions under IT Act, 1961.
- CO3. Know about various exemptions available to assessment of income of Charitable Trust.
- CO4. Know the different provisions regarding Advance payment of tax, TDS, TCS.
- CO5. Acquire the knowledge about return of income and assessment of income under IT Act.
- CO6. Impart the students to get knowledge of Types of return, Procedure of filling return, Types of assessment, procedure.
- CO7. Acquaint the students to get knowledge of filing return under IT Act.

**SYLLABUS AS PER NEP 2020 FOR D.T.L. (2025 Pattern)****CONTENT**

<b>Unit No.</b>	<b>Name</b>	<b>No. of Lectures</b>
<b>I</b>	<b>ASSESSMENT OF COMPANIES</b> 1.1 Assessment of Companies 1.2 Provision and exemption for income of the company 1.3 Numerical problems on computation of taxable income of the company	<b>15</b>
<b>II</b>	<b>ASSESSMENT OF CO-OPERATIVE SOCIETIES AND TRUSTS</b> 2.1 Assessment of Co-operative Societies 2.2 Assessment of Charitable Trusts	<b>15</b>
<b>III</b>	<b>ASSESSMENT OF FIRM</b> 3.1 Assessment of Firm 3.2 Provision and exemption of firm 3.3 Numerical problems on computation of taxable income of the firm	<b>15</b>
<b>IV</b>	<b>MISCELLANEOUS PROVISIONS</b> 4.1 Clubbing of income and Set-off of and carry forward of losses. 4.2 Advance Payment of Tax - Interest Payable and receivable 4.3 Types of return, Procedure of filling return, 4.4 Types of assessment 4.5 Tax authorities	<b>15</b>
	<b>TOTAL</b>	<b>60</b>

**Recommended Books:**

- Dr. Vinod Singhania: Direct Taxes, Law and Practice, Taxman Publication, New Delhi
- Dr. Girish Ahuja and Ravi Gupta: Direct Taxes, Bharat Law House, New Delhi.
- T. N. Manoharan: Handbook of Income Tax Laws
- Gaur & Narang: Income Tax.
- Dr. Vinod Singhania: Indirect Taxes, Law and Practice, Taxman Publication, New Delhi
- Dr. Vinod Singhania – Goods and Services Tax
- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.efilingincometax.gov.in](http://www.efilingincometax.gov.in)

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**SYLLABUS AS PER NEP 2020 FOR D.T.L. (2025 Pattern)****Mapping of Program Outcomes with Course Outcomes****Class: DTL****Subject: Direct Tax- II****Course: Direct Tax- II****Course Code: PGDTL-551-MJM****Weightage:** 1 = weak or low relation, 2 = moderate or partial relation, 3 = strong relation

<b>Programme Outcomes (POs)</b>							
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>
CO 1	3						
CO 2	3	2					1
CO 3		3		3			
CO 4		2	1	1	3		1
CO 5		3				3	2
CO 6	3						3
CO 7	3	1	1				3

**Justification for the Mapping****PO1: Knowledge and Critical Thinking**

CO1 Students will able to build the groundwork for critical thinking by providing a comprehensive understanding of the legal framework.

CO2 Students will able to analyze the flow and categorization of supplies, fostering a deeper understanding of IGST principles.

CO6 Students will be able to enhance overall professionalism and work ethic, contributing to a well-rounded perspective.

CO7 Students will use practical skills to work as tax consultants or audit assistants. Tax consultants will help to Problem-solve, analysis, and critical thinking in real-world tax scenarios.

**PO2: Problem Solving.**

CO2 Students will use this knowledge in identifying and solving problems related to the classification and treatment of inputs and outputs in the context of IGST.

CO3. Students will apply knowledge to solving procedural problems, understanding legal requirements, and addressing potential issues that may arise during the registration process.

CO4. Students will apply knowledge to navigating complex forms, reconciling data, and resolving discrepancies in the returns.

CO5 Students will apply knowledge about legal implications to avoid penalties or resolve legal issues.

CO7 Students will apply knowledge to real-world scenarios, analyzing complex tax issues, and finding solutions.

**PO3: Communication skills**

CO4. Students will communicate financial information accurately and clearly to their clients in the returns filling process.

CO7. Students will improve communication skills for Effective communication with clients, colleagues, and authorities.

**PO4: Independent learning**

CO3 Students will apply knowledge for navigating resources, guidance about documentation related to registration.

CO4 Students will be encouraged to independently comprehending and applying tax laws to prepare accurate returns.

**PO5: Leadership quality**

CO4. Students will use income tax knowledge to compute Income under different heads of income at the time income tax filling.

**PO6: Teamwork**

CO5. Students will use information about expenses expressly allowed and disallowed under the Income Tax Act in their personal income tax filing.

**PO7: Ethical Responsibility**

CO2 Students will use knowledge in handling the classification and treatment of inputs and outputs in tax scenarios, ensuring compliance and ethical practice.

CO4 Students will apply ethical tax practice, accurately report financial information and adhere to tax regulations in their professional life.

CO5 Students will guide clients regarding consequences of non-compliance, encourage ethical behavior in adhering to tax laws and regulations.

CO6 Students will develop professional skills that indirectly support ethical responsibility by fostering a sense of professionalism and integrity in their work.

CO7. Students will guide regarding that tax advice and auditing practices.

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## SYLLABUS AS PER NEP 2020 FOR D.T.L. (2025 Pattern)

<b>Name of the Programme</b>	<b>: D.T.L. (Diploma in Taxation Law)</b>
<b>Programme Code</b>	<b>: PGDTL</b>
<b>Class</b>	<b>: DTL</b>
<b>Semester</b>	<b>: II</b>
<b>Course Name</b>	<b>: Indirect Tax - II</b>
<b>Course Code</b>	<b>: PGDTL-552-MJM</b>
<b>No. of Credits</b>	<b>: 04</b>
<b>No. of lectures</b>	<b>: 60</b>

### ❖ Course Objectives:

1. To acquire knowledge of various provisions of Integrated Goods & Services Tax Act, 2017.
2. To impart the knowledge of concepts of Input & Output nature of supplies.
3. To understand how to get register under IGST Act
4. To acquaint the students with the procedure of filing IGST return and their assessment by tax authorities.
5. To impart knowledge of the provisions of penalties, offences and prosecutions under IGST Act.
6. To develop professional skills among the students.
7. To acquire practical skills to work as tax consultant, audit assistant etc.

### ❖ Course Outcomes:

- CO1: The students will acquire the knowledge of various provisions of Integrated Goods & Services Tax Act, 2017.
- CO2: The course will impart the knowledge of concepts of Input & Output nature of supplies.
- CO3: The students will understand how to get register under IGST Act
- CO4: The students will become acquainted with the procedure of filing IGST return and their assessment by tax authorities.
- CO5: The course will impart knowledge of the provisions of penalties, offences and prosecutions under the IGST Act.
- CO6: The course will develop professional skills among the students.
- CO7: Students will acquire practical skills to work as tax consultant, audit assistant etc.

**SYLLABUS AS PER NEP 2020 FOR D.T.L. (2025 Pattern)**

**CONTENT**

<b>Unit No.</b>	<b>Name</b>	<b>No. of Lectures</b>
<b>I</b>	<b>MISCELLANEOUS PROVISIONS UNDER CGST:</b> Payment of tax, interest, penalty and other amounts (Sec. 49), Interest on delayed payment of tax (Sec. 50), Refund of tax (Sec. 54), Interest on delayed refunds (Sec. 56), Self-assessment (Sec. 59), Provisional assessment (Sec. 60), Scrutiny of returns (Sec. 61)	15
<b>II</b>	<b>INTRODUCTION TO IGST (SEC.1 TO 9)</b> Short title, extent and commencement, Definitions, appointment of officers, authorization of officers of state tax or union territory tax as proper officer in certain circumstances, Levy and collection, collection under GST, provision for grant of exemption under GST, Inter State supply, Intra State Supply, Supplies in territorial waters.	15
<b>III</b>	<b>PLACE OF SUPPLY, ZERO RATED SUPPLY (SEC.10 TO 14)</b> Supply of goods other than imported into or exported from India, imported into or exported from India, location of supplier or location of recipient is outside India, Supplier of online information and database access or retrieval services	15
<b>IV</b>	<b>Refund of integrated tax: (SEC.15 TO 19)</b> Refund of integrated tax paid on supply of goods to tourist leaving India, Zero rated supply, Apportionment of tax and settlement of funds, transfer of input tax credit, Tax wrongfully collected and paid to central Government or State Government	15
	<b>TOTAL</b>	<b>60</b>

**Recommended Books:**

1. The Central Goods and Service Tax Act 2017
2. The Integrated Goods and service Tax Act 2017
3. GST Compensation to States Act 2017- Published by EBC Lalbagh Lucknow
4. The Central Goods and Service Tax Act 2017 & The Integrated GST 2017, Lalbagh, Lukhnow
5. GST Ready Recknoer V.S. Datey Taxman's Publication
6. GST A practical approach Vishsthma Chaudhary IRS CA, Anshu Dalima CA Shaifali Giridharwal Taxman's Publication.

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**SYLLABUS AS PER NEP 2020 FOR D.T.L. (2025 Pattern)****Mapping of Program Outcomes with Course Outcomes****Class: DTL****Subject: Indirect Tax- II****Course: Indirect Tax- II****Course Code: PGDTL-552-MJM****Weightage:** 1 = weak or low relation, 2 = moderate or partial relation, 3 = strong relation

<b>Programme Outcomes (POs)</b>							
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>
CO 1	3						
CO 2	3	2					1
CO 3		3		3			
CO 4		2	1	1	3		1
CO 5		3				3	2
CO 6	3						3
CO 7	3	1	1				3

**Justification for the Mapping****PO1: Knowledge and Critical Thinking**

CO1 Students will able to build the groundwork for critical thinking by providing a comprehensive understanding of the legal framework.

CO2 Students will able to analyze the flow and categorization of supplies, fostering a deeper understanding of IGST principles.

CO6 Students will be able to enhance overall professionalism and work ethic, contributing to a well-rounded perspective.

CO7 Students will use practical skills to work as tax consultants or audit assistants. Tax consultants will help to Problem-solve, analysis, and critical thinking in real-world tax scenarios.

**PO2: Problem Solving.**

CO2 Students will use this knowledge in identifying and solving problems related to the classification and treatment of inputs and outputs in the context of IGST.

CO3. Students will apply knowledge to solving procedural problems, understanding legal requirements, and addressing potential issues that may arise during the registration process.

CO4. Students will apply knowledge to navigating complex forms, reconciling data, and resolving discrepancies in the returns.

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**PO3: Communication skills**

CO4. Students will communicate financial information accurately and clearly to their clients in the returns filling process.

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**PO4: Independent learning**

CO3 Students will apply knowledge for navigating resources, guidance about documentation related to registration.

CO4 Students will be encouraged to independently comprehending and applying tax laws to prepare accurate returns.

**PO5: Leadership quality**

CO4. Students will use income tax knowledge to compute Income under different heads of income at the time income tax filling.

**PO6: Teamwork**

CO5. Students will use information about expenses expressly allowed and disallowed under the Income Tax Act in their personal income tax filing.

**PO7: Ethical Responsibility**

CO2 Students will use knowledge in handling the classification and treatment of inputs and outputs in tax scenarios, ensuring compliance and ethical practice.

CO4 Students will apply ethical tax practice, accurately report financial information and adhere to tax regulations in their professional life.

CO5 Students will guide clients regarding consequences of non-compliance, encourage ethical behavior in adhering to tax laws and regulations.

CO6 Students will develop professional skills that indirectly support ethical responsibility by fostering a sense of professionalism and integrity in their work.

CO7. Students will guide regarding that tax advice and auditing practices.

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## **SYLLABUS AS PER NEP 2020 FOR P.G.D.T.L. (2025 Pattern)**

<b>Name of the Programme</b>	: PGDTL
<b>Programme Code</b>	: PCDTL
<b>Class</b>	: PGDTL
<b>Semester</b>	: II
<b>Course Code</b>	: PGDTL-553-MJM
<b>Course Title</b>	: General Laws - II
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 60

### **Course Objectives**

1. To make aware about the various sections of the Constitution of Indian related to taxation.
2. To acquaint them with the Hindu law and Hindu Succession Act 1956.
3. To impart the knowledge of general laws affecting taxation in India.
4. To know about different types legal practices applicable for taxation practice.
5. To make aware about the provisions of Hindu law and Hindu Succession Act 1956.
6. To instils the knowledge about legal procedures, methods of Hindu law and Hindu Succession Act 1956.
7. To impart the knowledge of the Hindu Law.

### **Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1. Impart the knowledge of basic legal aspects related to taxation practice in India.
- CO2. Know about different types of acts and laws related to taxation. CO3. Aware about the legal procedure in taxation in India.
- CO4. Inculcate the knowledge about legal provisions and methods applicable for taxation.
- CO5. Impart the knowledge of Hindu law and Hindu Succession Act 1956.
- CO6. Know about the importance of Hindu law and Hindu Succession Act 1956.
- CO7. Make aware about the Hindu law and Hindu Succession Act.

## **SYLLABUS AS PER NEP 2020 FOR P.G.D.T.L. (2025 Pattern)**

### **Topics and Learning Points**

#### **UNIT 1: Civil Procedure Code 1908**

**15 Lectures**

- 1.1 Structure and Jurisdiction of Civil Courts.
- 1.2 Basic Understanding of Certain Terms-Order, Judgment and Decree, Stay of Suits, Cause of Action, Res Judicata, Summary Proceedings, Appeals, Reference, Review, Revision.
- 1.3 Summons (Section-27-32)
- 1.4 Order no-V-Issue of Summons -Rule No 1 to 8.
- 1.5 Service of Summons-RuleNo-9 to 30.
- 1.6 Inherent Powers of Authorities Conducting Judicial Proceedings & Limitations

#### **UNIT 2: THE BHARATIYA NYAYA SANHITA 2023**

**15 Lectures**

- 2.1 Introduction & Definition.
- 2.2 Punishments.
- 2.3 Abetment and Criminal Conspiracy.
- 2.4 Offences against Property-Criminal Misappropriation of Property, Fraudulent Deeds and Dispositions of Property.
- 2.5 Criminal Breach of Trust, Cheating, Forgery; Defamation;
- 2.6 Offences relating to Documents and Property Marks

#### **UNIT 3: Right to Information Act, 2005**

**15 Lectures**

- 3.1 Key Definitions; Public Authorities & their Obligations
- 3.2 Request for Obtaining Information, Disposal of Request, Exemption from Disclosure of Information.
- 3.3 Public Information Officers Their Functions & Duties
- 3.4 Central Information Commission & State information Commission

#### **UNIT 4: Information Technology Act, 2000**

**15 Lectures**

- 4.1. Introduction, definition, important terms under the Act
- 4.2. Digital Signatures, Electronic Record, Certifying Authority, Digital Signature Certificate
- 4.3. Electronic Governance, Advantages & Disadvantages.
- 4.4. Offences and Penalties; Rules relating to Sensitive Personal Data under IT Act.

#### **References:**

1. M. C. Shukla, T. S. Grewal and S. C. Gupta, "Advanced Accounting", S. Chand Publication, New Delhi
2. S. N. Maheshwari, "Advanced Accounting", Vikas Publishing House, New Delhi
3. R. L. Gupta, "Advanced Accounting", Sultan Chand & Co., New Delhi, The CA Journal of ICAI
4. P. C. Tulsian, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
5. Mukharji & M. Hanif, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi

## SYLLABUS AS PER NEP 2020 FOR P.G.D.T.L. (2025 Pattern)

### Mapping of Program Outcomes with Course Outcomes

**Class:** PGDTL, Sem II

**Subject:** General Laws- II.

**Course:** General Laws- II

**Course Code:** PGDTL-553-MJM

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)							
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	2					
CO 2	3	2					
CO 3	3	2					
CO 4	3	2					
CO 5			02				
CO 6					2		2
CO 7							

### Justification for the Mapping

#### **PO1: Knowledge and Critical Thinking**

CO1: Students will help students to acquire the knowledge about the Civil Procedure Code and knowledge of other related general laws.

CO2: Students will develop a deep understanding of legal procedure and systems of laws, enabling them to solve complex practical work.

CO3: Students will be acquainted by the sources of laws, basic idea of Bhartiya Naya Sahita 2023.

CO4: Students will develop competence in analysing various legal aspects in their regular practice including legal procedure, system, forms, filing procedure as such.

#### **PO2: Problem Solving**

CO1: Students will apply their knowledge of various laws and legal procedures and sections to solve problems involving the legal aspects, legal notices, etc.

CO2: Students will use their understanding of legal knowledge and systems of to solve complex spatial problems, such as finding the answers and investigations.

CO3: Students will help students to acquire the knowledge about the Civil Procedure Code, Right to Information Act and Information Technology Act 2005.

CO4: Students will be acquainted by the laws affecting directly and indirectly of taxation.

#### **PO3: Communication skills**

CO5: Students will apply their communication skills effectively, analyse the concepts and participate in healthy arguments and portray skill in communication and in writing.

#### **PO5: Leadership quality – Global and multicultural perspective**

CO6: Students will demonstrate the ability to understand their clients in their regular practice. This ability is essential for success in many different careers.

#### **PO7: Ethical Responsibility**

CO6: Students will apply knowledge of ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large. Students will also be provided understanding and working knowledge of Civil Procedure, Right to Information Act and Information Technology Act.

## SYLLABUS AS PER NEP 2020 FOR P.G.D.T.L. (2025 Pattern)

<b>Name of the Programme</b>	<b>: PGDTL</b>
<b>Programme Code</b>	<b>: PCDTL</b>
<b>Class</b>	<b>: PGDTL</b>
<b>Semester</b>	<b>I</b>
<b>Course Code</b>	<b>: PGDTL-554-MJM</b>
<b>Course Title</b>	<b>: Business Accounting Practices</b>
<b>No. of Credits</b>	<b>: 02</b>
<b>No. of Teaching Hours</b>	<b>: 30</b>

### Course Objectives:

1. To introduce the fundamental concepts and principles of business accounting and book-keeping.
2. To develop an understanding of the double entry system and its application in business transactions.
3. To train students in the preparation of journal entries, ledgers, subsidiary books, and trial balance.
4. To enable learners to prepare final accounts of sole proprietorship concerns.
5. To familiarize students with the concept and procedure of single-entry system and ascertainment of profit or loss.

### ❖ Course Outcomes:

**By the end of the course, students will be able to:**

CO1: The course will impart knowledge the basic concepts, principles, and objectives of business accounting and book-keeping.

CO2: The students will acquire knowledge of recording business transactions using the double entry system in journals, ledgers, and subsidiary books.

CO3: The students will demonstrate concept of trial balance to check the arithmetical accuracy of accounts.

CO4: The students will demonstrate practical accounting skills required for preparation of final accounts Trading Account, Profit & Loss Account, and Balance Sheet of a sole trader.

CO5: The students will demonstrate practical accounting skills required for small business organizations and sole proprietary enterprises.

CO6: The course will impart knowledge of applying the single entry system to compute profit or loss using the capital comparison method.

**SYLLABUS AS PER NEP 2020 FOR P.G.D.T.L. (2025 Pattern)****Topics and Learning Point**

<b>Unit No.</b>	<b>Name</b>	<b>No. of Lectures</b>
<b>I</b>	<b>Fundamentals of Business Accounting</b> Meaning of book-keeping, definitions, Objectives, Double entry principles, and Important terms, Journal and Ledger, Subsidiary Books, Trial Balance	08
<b>II</b>	<b>Final Accounts of Sole Traders:</b> Meaning and introduction of Sole Trader, Trading Account, Profit & Loss Accounts, Balance Sheet, Preparation of Final Accounts	14
<b>III</b>	<b>Single Entry System</b> Meaning and Concept of Single entry system, Ascertaining Profit or Loss by Capital Comparison Method	08
	<b>Total No of Lectures</b>	30

## **SYLLABUS AS PER NEP 2020 FOR P.G.D.T.L. (2025 Pattern)**

<b>Name of the Programme</b>	: PGDTL
<b>Programme Code</b>	: PCDTL
<b>Class</b>	: PGDTL
<b>Semester</b>	: II
<b>Course Code</b>	: PGDTL-555-MJE (A)
<b>Course Title</b>	: Business Financial Management
<b>No. of Credits</b>	:04
<b>No. of Teaching Hours</b>	: 60

### **Course Objectives:**

1. To describe the concepts related to business financial management and its application.
2. To understand and develop the deep insight of business financial management.
3. To understand & identify business problems involving business financial management, planning and control, design development and quality management.
4. To demonstrate awareness and importance of application, business financial management.
5. To develop skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic productive systems.
6. To increase the knowledge and perspective to gain from emerging trends in business financial management
7. To make students aware about the role of business financial management in the firm or organization.

### **Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1.** Accurately describe the concepts related to business financial management in their day to day life or professional life.
- CO2.** Demonstrate the understanding about the process of business financial management.
- CO3.** Describe the characteristics, advantages and disadvantages of business financial management.
- CO4.** Apply the various supply chain management strategies applicable according to the need of the business organization in the day to day management practices.
- CO5.** Apply the process of business financial management in business organization when as required.
- CO6.** Use various terminologies of business financial management in the practice of management of the business.
- CO7.** Plan, formulate, control and analyze the strategy which is implemented in the business organization and provide the feedback accordingly with the help of business

## **SYLLABUS AS PER NEP 2020 FOR P.G.D.T.L. (2025 Pattern)**

financial management.

### **Topics and Learning Points**

#### **UNIT1: Introduction to Financial Management (15 Lectures)**

- 1.1. Introduction and Nature and Scope of Financial Management
- 1.2. Financial Goals Conflict of interest between the stakeholders
- 1.3. Functions of Financial Manager
- 1.4. Changing Financial Environment, Emerging Challenges faced by the Finance

#### **UNIT2: Financing Decisions and Cost of Capital (15 Lectures)**

- 2.1 Sources of Capital: a) Short term Sources of Capital: Trade credit, Commercial bank loans, Commercial paper, a specific type of promissory note, Secured loans b) Sources of Long Term Capital Equity, Debt, Term Loan, and Preference share, Hybrid Securities, Internal Funds- Issues relating Financing Decisions.
- 2.2 Cost of Capital: Computation of Cost of Equity-cost of Debt-Cost of Preference Capital- Cost of Internal Reserve Weighted Average Cost of Capital

#### **UNIT3: Leverage and Capital Structure Analysis (15 Lectures)**

- 3.1 Analysis of Operating Leverage and Financial Leverage
- 3.2 Combined Financial and Operating Leverage
- 3.3 Concept of Capital Structure: Determinants
- 3.4 Theories of Capital Structure
- 3.5 Relevance and Irrelevance
- 3.6 Problems of Optimal Capital Structure

#### **UNIT 4: Corporate Restructuring (15 Lectures)**

- 4.1 Conceptual Framework, Financial Framework
- 4.2 Tax Aspect of Amalgamation, Merger and Demergers
- 4.3 Legal and Procedural Aspects of Mergers/Amalgamations and Acquisition/Takeovers
- 4.4 Other forms of Corporate Restructuring

#### **References:**

1. Arnold, G.C: Corporate Financial Management, Financial Times Pitmom Publishing.
2. Atrill, P; Financial Management for Non-Specialists, Prentice Hall.
3. Besant Raj. A: Corporate Financial Management, Tata McGraw Hill.
4. Block & Hirt: Foundation of Financial Management, Irwin Homewood.
5. Boltmam & Conn: Essentials of Managerial Finance, Hongnton & Mifflin.

## SYLLABUS AS PER NEP 2020 FOR P.G.D.T.L. (2025 Pattern)

### Mapping of Program Outcomes with Course Outcomes

**Class:** PGDTL Sem II

**Subject:** Business Financial Management

**Course:** Business Financial Management

**Course Code:** PGDTL-555-MJE (A)

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Programme Outcomes (POs)														
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PO 14
CO 1	3	2												
CO 2														
CO 3			1											
CO 4				3					2	2		3		
CO 5			2								1		3	
CO 6					2		1	3						2
CO 7						3								

#### Justification for the Mapping

**PO1: A Comprehensive Knowledge and Coherent Understanding**

CO1: Students will describe the concepts related to Business Financial Management in their day to day life or professional life.

**PO2: Procedural Knowledge and Practical Skill**

CO1: Students will apply their knowledge of different techniques of Business Financial Management such for data collection and analysis by them in an organization.

**PO3: Communication Skills**

CO3: Students will apply their Business Financial Management skills effectively, analyse the concepts and participate in healthy arguments and portray skill in management.

**PO4: Critical Thinking and Problem-Solving Skills**

CO4: Students will implement the various Business Financial Management skills related to business and business activities applicable according to the need of the business organization in the day to day practices.

**PO5: Independent Learning**

CO6: Students will apply various terminologies of Business Financial Management in the practice of management of the business.

**PO6: Leadership Quality- Global and Multicultural Perspective**

CO7: Students will direct, plan and formulate and analyse the Business Financial Management which is implemented in the business organization and provide the feedback accordingly.

**PO7: Teamwork**

CO6: Students will apply knowledge of Business Financial Management ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

**PO8: Ethical Responsibility**

CO6: Students will apply procedural Business Financial Management skills and research ethical standards and an ability to apply these with a sense of responsibility within the workplace.

**PO9: Innovation, Employability and Entrepreneurial Skills**

CO4: Students will implement the various Business Financial Management strategies planning and planning procedure applicable according to the need of the business organization in the day to day practices.

**PO10: Multidisciplinary Competence**

CO5: Students will direct, plan and formulate and Business Financial Management analyse the day to day strategies which is implemented in the Business Financial Management of business



## **SYLLABUS AS PER NEP 2020 FOR P.G.D.T.L. (2025 Pattern)**

organization and provide the feedback accordingly.

### **PO11: Value Inculcation through Community Engagement and Field Work**

CO5: Students will direct, plan and formulate and Business Financial Management analyse the required strategies which is implemented in the business organization in production and operations.

### **PO12: Traditional Knowledge into Modern Application**

CO4: Students will implement the various Business Financial Management models applicable according to the need of the business organization in the day to day practices.

### **PO13: Design and Development of System**

CO5: Students will formulate and analyse the required Business Financial Management analysis procedure which is implemented in the business organization.

### **PO14: Research-Related Skills**

CO6: Students will apply Business Financial Management research related knowledge of managerial ethics and research ethical standards and an ability to apply these with a sense of responsibility within the workplace and community at a large.

## **CBCS Syllabus as per NEP 2020 for DTL (Diploma Taxation Law) (2025 Pattern) Semester III**

<b>Name of the Programme</b>	<b>: DTL</b>
<b>Programme Code</b>	<b>: PGDTL</b>
<b>Class</b>	<b>: PGDTL</b>
<b>Semester</b>	<b>: II</b>
<b>Course Name</b>	<b>: Buyer Behaviour</b>
<b>Course Code</b>	<b>: PGDTL-555-MJE(B)</b>
<b>No. of Lectures</b>	<b>: 60</b>
<b>No. of Credits</b>	<b>: 04 Credits</b>

### **Course Objectives:**

1. To introduce the basic knowledge of Consumer behaviour
2. To give the students the basic knowledge of Market segmentation to be successful modern marketer.
3. To inculcate knowledge of behaviour of consumer through practical approach.
4. To analyse and solve marketing problems in the complex and fast changing business environment.
5. To provide special knowledge of 4P's of marketing mix.
6. To develop the awareness amongst the students about marketing mix elements.
7. To orient students in Market Segmentation & Buyer Behaviour.

### **Course Outcomes:**

**By the end of the course, students will be able to:**

- CO1. This course will understand the basic knowledge of Consumer behaviour.
- CO2. It will develop the basic knowledge of market segmentation to be successful modern marketer.
- CO3. This will help to inculcate knowledge of behaviour of consumer through practical approach.
- CO4. This will help to analyse and solve marketing problems in the complex and fast changing business environment.
- CO5. This will help to provide special knowledge of 4P's of marketing mix.
- CO6. This will help to develop the awareness amongst the students about marketing mix elements.
- CO7. This will orient students in Market Segmentation and Buyer Behaviour.

**By the end of the course, students will be able to:**

**Syllabus**

<b>Unit No.</b>	<b>Name of the Topic</b>	<b>Periods</b>
<b>I</b>	<b>Buyer Behaviour</b> 1.1 Introduction, Meaning, Definition, Scope and Significance of Buyer Behaviour 1.2 Types of Buyer, individual and institutional buyers, 1.3 Buying motives 1.4 Determinants of Buyer Behaviour, Stages of Buyer Behaviour, 1.5 Buying Process	18
<b>II</b>	<b>Market Segmentation</b> 2.1 Introduction, meaning, importance of market segmentation 2.2 Bases for segmentation – Qualities of Good Segmentation	12
<b>III</b>	<b>Product &amp; Pricing</b> 3.1 Product – Meaning, importance, Product Classification 3.2 Concept of Product Mix, Branding, packing & Labeling 3.3 Product Life Cycle , New Product Development 3.4 Pricing – Meaning, Significance, Factors affecting price of a product 3.5 Pricing policies and Strategies	18
<b>IV</b>	<b>Physical Distribution &amp; Promotion</b> 4.1 Channels of Distribution-meaning and importance 4.2 Types of Distribution channels 4.3 Factors affecting choice of distribution channel 4.4 Nature and Importance of Promotion 4.5 Promotion tools, Promotion mix and factors affecting promotion mix decision	12
<b>Total Periods</b>		<b>60</b>

**References:**

1. Principles of Marketing- Philip Kotler, Gary Armstrong,
2. Marketing Management- Sherlekar
3. Marketing Management- Ramaswamy & Namakumari- Macmillan.
4. Marketing Management- Himalaya Publishing House- Dr. K. Karuna Karan
5. Marketing Management- Kalyani Publishing Company, New Delhi

## Mapping of Program Outcomes with Course Outcomes

**Class:** M. Com. II

**Subject:** Consumer Behaviour

**Course:** Consumer Behaviour

**Course Code:** COM-561-MJE(C)

**Weightage:** 1= weak or low relation, 2= moderate or partial relation, 3= strong or direct relation

Course Outcomes	PO1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO 11	PO 13	PO 14
CO 1	1		-	1		1							
CO 2	2									-	-		-
CO 3			1									2	
CO 4		2			2								
CO 5									2				
CO 6									1				
CO 7							1						2

### Justification for the Mapping

#### **PO1: A Fundamental Knowledge and Coherent Understanding:**

CO1. This will help the students to get in depth knowledge of consumer behavior and its application in today's world; they can solve the problems of consumer behavior.

CO2. The students acquaint the recent trends in the field of consumer behavior; can cope up with the changes in market.

#### **PO2: Procedural Knowledge for Skill Enhancement:**

CO 4. This will help to analyze and solve consumer problems in the complex and fast changing business environment.

#### **PO3: Communication Skill**

CO3. This will help to inculcate knowledge of consumer behavior through practical approach.

#### **PO4: Critical Thinking and Problem-Solving Skills:**

CO1. This will help the students to get in depth knowledge of consumer behavior and its application in today's world; they can solve the problems of consumer behavior.

#### **PO5: Independent learning:**

CO4. This will help to analyse and solve consumer behavior problems in the complex and fast changing business environment.

#### **PO6: Leadership Quality- Global and Multicultural Perspective:**

CO1. This will help the students to get in depth knowledge of consumer behavior and its application in today's world.

#### **PO7: Teamwork:**

CO7. This will orient students in consumer behavior and market segmentation.

**PO8: Ethical Responsibility:**

CO6. This will help to develop the awareness amongst the students about marketing mix.

**PO9: Innovation, Employability and Entrepreneurial Skills:**

CO5. This will help to provide special knowledge of website planning.

**PO13: Traditional Knowledge into Modern Application**

CO3. This will help to inculcate knowledge of consumer behavior through practical approach.

**PO14: Research-Related skills:**

CO7. This will orient students in marketing mix and market segmentation.

