



St. Xavier's University, Kolkata

**SYLLABUS FOR TWO YEAR
MASTER OF COMMERCE
SEMESTER I**

ACADEMIC YEAR 2026-2027

PROGRAMME OUTCOMES:

PO 1	Knowledge of Business
PO 2	Critical & Problem Solving Skills
PO 3	Ethical orientation
PO 4	Global perspective & Communication Skills
PO 5	Leadership & Team Building
PO 6	Entrepreneurship Skills
PO 7	Sustainability Perspective
PO 8	Lifelong learning & Research Skills

Auditing and Corporate Governance

[Discipline Specific Core]

[4 Credits]

Course Outcomes (COs):

After completing this course, learners will be able to:

CO1: Examine the conceptual foundations of auditing, including audit principles, auditor independence, audit risk, expectation gap, and professional judgment.

CO2: Apply audit procedures and techniques such as audit planning, documentation, audit evidence, sampling, internal control evaluation, vouching, and verification in practical audit contexts.

CO3: Analyse the legal and professional framework of company audit, including auditor appointment, responsibilities, and audit reporting requirements such as types of audit opinions, Key Audit Matters (KAM), and CARO.

CO4: Examine specialized and emerging areas of auditing, including cost, management, tax, forensic, environmental, and performance audits, in enhancing organizational accountability.

CO5: Analyse corporate governance frameworks and Corporate Social Responsibility (CSR) practices, including their relationship with ethics, sustainability, and regulatory provisions under the Companies Act, 2013.

Course Content:

Module No	Module Name	Topic(s)	Description	No. of Hours Allotted	Marks Allotted	Credit of each Module	Associated Course Outcome(s)
1	Foundations of Auditing and Professional Framework	<ul style="list-style-type: none"> • Definition- Nature- Scope and Objectives of Independent Financial Audit; • Basic Principles Governing an Audit (SA-200) • Concept of Auditor's Independence, Types, Threats to Auditor's Independence; Requirements of SA 200 in connection with Auditor's Independence • Audit Risk and Audit Expectation Gap, Auditing vs Assurance • Professional 	<p>This module introduces the foundational concepts of auditing, including its nature, scope, and objectives. It covers audit principles, auditor independence, audit risk, and expectation gap. The module also examines errors and fraud, including the auditor responsibilities. It further provides an overview of audit classifications and the role and framework of Standards on Auditing issued by ICAI.</p>	12	20%	0.80	CO1

		<p>Skepticism and Professional Judgment</p> <ul style="list-style-type: none">• Errors and Fraud- Concepts, Means of Doing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud;• Classification of Audit• Standards on Auditing (SA)- Concept and Purpose; Procedure of Issuing Standards, Structure of the Standards Issued by the AASB, Role of IAASB; Standards on Auditing (SAs) vs. Guidance Notes (GNs).					
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2	Audit Planning, Documentation and Techniques	<ul style="list-style-type: none"> • Audit Engagement, Planning and Programme • Audit Documentation and Working Papers • Audit Evidence: Sources, Relevance and Reliability, Sufficiency and Appropriateness, Methods of Obtaining Audit Evidences • Audit Sampling • Routine Checking, Test Checking and Auditing in Depth • Internal Control, Internal Check and Internal Audit • CAATs (Computer-Assisted Audit Techniques 	<p>This module focuses on audit engagement and planning, audit documentation, and the collection and evaluation of audit evidence. It covers traditional and modern audit techniques, including audit sampling and the use of technology. The module also examines internal control systems and internal audit, along with detailed procedures of vouching, verification, and valuation of assets and liabilities.</p>	16	26.66%	1.07	CO2
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		<ul style="list-style-type: none"> • Vouching (Meaning, Objectives, vouching of different items in income statements) • Verification and Valuation of Assets and Liabilities 					
3	Company Audit, Auditor's Responsibilities and Audit Reporting Framework	<ul style="list-style-type: none"> • Qualification, Disqualification, Appointment and Rotation, Removal and Resignation of Company Auditors. • Powers and duties of auditors • Auditor's remuneration • Joint Audit and Branch Audit • Audit Report and Audit Certificate: Meaning, types and contents of 	This module examines the statutory framework of company audit under the Companies Act, 2013, including the appointment, powers, and duties of auditors, along with joint and branch audits. It also covers audit reporting, including types of audit opinions, Key Audit Matters (KAM), CARO, and	12	20%	0.80	CO3

		<p>Audit reports and certificates.</p> <ul style="list-style-type: none"> • Key Audit Matters (KAM) • Concept and purpose of CARO-2020 • True and Correct View Vs. True and Fair View in Audit Report, – Concept • Application of Concept of Materiality in auditing, Relationship between Materiality and Audit Risk, identification, and assessment of risk of material misstatement. 	the concepts of true and fair view and materiality.				
4	Specialized and Emerging Areas of Audit	<ul style="list-style-type: none"> • Cost Audit • Management Audit • Tax Audit • Social Audit • Forensic Audit • Environment Audit <p>(Concepts only)</p>	Provides an overview of specialized and emerging audits, including cost, management, tax, social, and environment	8	13.34%	0.53	CO4

			al audits, highlighting their objectives, scope, and relevance.				
5	Corporate Governance and Corporate Social Responsibility	<ul style="list-style-type: none"> • Corporate Governance: Conceptual framework; theories and models of corporate governance ; governance mechanisms and key committees ; corporate governance reforms; major corporate scandals in India and abroad and common governance failures; codes and standards of corporate governance , SEBI (LODR) Regulations, 2015 • Corporate Social Responsibility: Concept and scope of CSR; corporate philanthrop 	<p>This module examines the conceptual foundations of corporate governance, including its theories, mechanisms, reforms, and major corporate failures, along with applicable codes and standards. It also explores the concept and scope of Corporate Social Responsibility (CSR), its relationship with sustainability, business ethics, and corporate governance, and the statutory provisions under the Companies Act, 2013.</p>	12	20%	0.80	CO5

		y; strategic relationship between CSR and corporate sustainability; CSR in relation to business ethics and corporate governance ; CSR provisions under the Companies Act, 2013.					
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Suggested Readings:

- Kamal Gupta, Contemporary Auditing, McGraw-Hill Education (India) Ltd.
- Gupta & Arora, Fundamentals of Auditing, TMH
- Tandon et al, Practical Auditing, S.Chand
- Emile Woolf, Auditing Today, Prentice Hall
- Jha, A., Auditing, Taxmann
- Saha & Roy, Auditing & Assurance, Dey Book Concern
- Basu, S. K., Auditing and Assurance, Pearson
- Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing
- Standards on Audit (SA) issued by the Institute of Chartered Accountants of India
- Jha & Bhatia, Corporate Governance, Taxmann
- Das, S.C, Corporate Governance in India : An Evaluation, PHI
- Rao & Raju, Business Ethics and Corporate Governance, Wiley
- Fernando, A.C, Business Ethics and Corporate Governance, Pearson

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	H	H	H	M	-	-	-	M
CO2	H	H	M	M	-	-	-	H
CO3	H	H	H	M	-	-	-	M
CO4	H	M	H	M	-	-	M	M
CO5	H	H	H	M	M	-	H	H

* H means High relevance, M means Medium relevance, L means Low relevance.

Evaluation Plan:**CIA Plan**

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	20	20%	20	
Other Component	Group/ Individual	10	10%	10	
Total				30	

End-Semester Examination

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	70	70%	70	

Full Marks (A + B) = 100 Pass Marks 40

Advanced Human Resource Management

[Discipline Specific Core]

[4 Credits]

Course Outcomes (COs):

After completion of this course, learners will be able to:

- **CO1:** Analyze strategic human resource management frameworks and their role in organizational effectiveness.
- **CO2:** Evaluate workforce planning and talent management strategies in dynamic business environments.
- **CO3:** Design performance management systems and human capital development initiatives.
- **CO4:** Assess compensation structures and employee relations practices for organizational efficiency.
- **CO5:** Apply HR analytics and digital tools for data-driven decision-making in HR.

Module No	Module Name	Topic(s)	Description	No. of Hours Allotted	Marks Allotted	Credit of Each Module	Associated Course Outcome(s)
1	Strategic Human Resource Management	<ul style="list-style-type: none"> • Concept, evolution and scope of SHRM • SHRM Approaches: The Indian Context • Models of HRM: Harvard, Michigan, Guest Model • Strategic fit and HR architecture • Role of HR in organizational strategy • HR metrics and Human Capital Measures 	Provides a strategic foundation of HRM and its alignment with business performance	12	20%	0.8	CO1
2	Workforce Planning and Talent Management	<ul style="list-style-type: none"> • Human Resource Planning: process, forecasting techniques and succession planning • Job analysis, job design and competency mapping • Talent acquisition: traditional and digital 	Focuses on workforce planning and talent optimization in modern organizations	12	20%	0.8	CO2

		<p>approaches</p> <ul style="list-style-type: none"> •Critical Talent management Opportunities and challenges • Parameters of Talent Management and succession planning •Diversity, equity and inclusion (DEI) 					
3	Performance Management and Human Capital Development	<ul style="list-style-type: none"> •Performance management vs. performance appraisal •Methods: 360-degree appraisal, MBO, BARS •Balanced Scorecard approach •Training need analysis and evaluation (Kirkpatrick Model) •Career planning and leadership development 	Emphasizes performance systems and employee development strategies	12	20%	0.8	CO3
4	Compensation and Employee Relations	<ul style="list-style-type: none"> •Compensation structure and wage theories •Incentives, benefits and executive compensation •Employee engagement 	Covers compensation design and management of employee relations	12	20%	0.8	CO4

		<p>and retention strategies</p> <ul style="list-style-type: none"> •Industrial relations: trade unions and collective bargaining •Grievance redressal mechanisms 					
5	HR Analytics and Contemporary HR Issues	<ul style="list-style-type: none"> •HR analytics: concepts, evolution, tools and applications •Types of HR Analytics Framework, HR Metrics, Calculate Employee Value Propositions. •HRIS and e-HRM •Managing remote and gig workforce •Change management and organizational culture •Ethics, CSR and sustainability in HRM 	Introduces analytics-driven HR and emerging trends in HR practices	12	20%	0.8	CO5

Suggested Readings:

1. *Tanuja Agarwala, Strategic Human Resource Management, Oxford University Press, New Delhi, 17th Edition (2020)*

2. Jeffrey A.Mello, **Strategic Human Resource Management**, Cengage Learning India Pvt.Ltd, Delhi, 4th Edition (2021)
3. Luis R. Gomex-Mejia, Daid B. Balkin, Robert L. Cardy, **Managing Human Resources**, Pearson, India, 8th Edition (2017)
4. Prof (Dr.) Shikha Kapoor, **Human Resource Management (Text and Cases)**, Taxmann Publication, New Delhi, (2023)
5. Dipak Kumar Bhattacharyya, **Performance Management Systems and Strategies**, Pearson, India, 18th Edition (2025)
6. Dr. Anjali Ghanekar, **Essentials of Performance Management**, Everest Publishing House, India, 1st Edition (2010)
7. Becker, Brian E, Mark A, Huselid, David Ulrich, **The HR Scorecard: linking people, Strategy, and performance**, Harvard Business Review Press, USA. (2001)
8. C.B. Mamoria, Satish Mamoria, P.Subba Rao, **Dynamics of Industrial Relations**, Himalaya Publishing House, India. (2021)
9. Vinit Ghosh, Shruthi J Mayur, Satwik Upadhyay, **HR Analytics (Bridging Theory and Practice)**, McGraw Hill Education, India. (2026)

CO-PO Mapping:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	H	M		M				L
CO2	M	H		M	M			M
CO3	M	H		M	H			M
CO4	H	M	M		M			
CO5	M	H	M	M		M	M	H

* H means High relevance, M means Medium relevance, L means Low relevance.

Evaluation Plan:

CIA Plan

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	20	20%	20	CO1, CO2
Other Component	Group/ Individual	10	10%	10	CO1, CO2, CO3, CO4
Total				30	

End-Semester Examination

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	70	70%	70	CO1, CO2, CO3, CO4

Full Marks (A + B) = 100 Pass Marks 40

Investment Analysis & Portfolio Management

[Discipline Specific Core]

[4 Credits]

Course Outcomes (COs):

After completing this course, learners will be able to:

- CO1:** Understand the investment environment and analyze risk–return characteristics of different investment avenues
- CO2:** Analyze investment opportunities using fundamental and technical analysis techniques
- CO3:** Apply valuation models to estimate the intrinsic value of equity and fixed income instruments
- CO4:** Construct, analyze, and evaluate investment portfolios using risk-adjusted performance measures

Course Content:

Module No	Module Name	Topic (s)	Description s	No. of hours allotted	Marks Allotted	Credit of each module	Associated Course Outcome(s)
1	Introduction to Investment Environment	<ul style="list-style-type: none"> • Concept, objectives, and process of investment • investment, speculation and gambling • investment avenues (Equity, Fixed income securities, Mutual Funds, Derivative instruments) • Concept of security and security analysis • Ethical and socially responsible investing 	Overview of investment environment	5	8.33 %	0.33	CO1
2	Risk & Return	<ul style="list-style-type: none"> • Meaning 	A basic	10	16.67	0.67	

		<p>and computation of return: Average Return, Expected Return, Holding Period Return, Annualized Return, Return of a portfolio, CAGR, XIRR</p> <ul style="list-style-type: none"> • Risk: Sources and types of risk • Measurement of Risk: Total risk, systematic risk, unsystematic risk, Risk return trade off, Impact of taxes and inflation on investment return 	foundation in risk-return analysis		%		CO1
3	Fundamental Analysis and Technical Analysis	<ul style="list-style-type: none"> • Efficient Market Hypothesis-Forms of market efficiency and their 	Conceptual and application of tools of security analysis	13	21.67 %	0.87	CO2

		<p>implications, Empirical testing,</p> <ul style="list-style-type: none"> • Fundamental Analysis: significance, Economic Analysis, Industry Analysis, Company Analysis (EIC Framework) • Technical Analysis: Significance, Dow theory, Charting Techniques: and chart formations, Technical Indicators: Support and Resistance level, Relative Strength Indicators, Moving Average, Bollinger Band, Money Flow Index, 					
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4	Valuation of Investment Instruments	<ul style="list-style-type: none"> • Valuation of Equity Instruments: Dividend Discount Models: Zero Growth Model, Gordon's Model, Walter's Model, P/E based model, Free cash flow to equity (FCFE) based models, • Valuation of Fixed Income Securities: Concept of yield, Yield to maturity, Yield to Call, RYTM, Intrinsic value of a bond, Term structure of interest rates and Bond pricing theorems, Bond duration and 	Use of different models to know the intrinsic value of securities	20	33.33 %	1.33	CO3
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		convexity,					
5	Introduction to Portfolio Management	<ul style="list-style-type: none"> • Meaning of portfolio, Concepts of naïve diversification and well-diversified portfolios, Asset allocation strategies: active and passive, Measurement of portfolio risk and return with two securities • Concept of tracking error • Portfolio Theories: CML, SML, CAPM, APT, Markowitz Model • Portfolio performance evaluation : Sharpe index, Treynor index, Jensen's alpha 	Concept of portfolio and its construction, understanding how to manage portfolio	12	20%	0.8	CO4

Suggested Readings:

- Chandra, P. (2021). *Investment analysis and portfolio management* (6th ed.). McGraw Hill Education (India).
- Rustagi, R. P. (2021). *Investment analysis and portfolio management*. Sultan Chand & Sons.
- Ranganatham, M., & Madhumathi, R. (2019). *Investment analysis and portfolio management*. Pearson India.
- Singh, S., & Yadav, S. S. (2021). *Security analysis and portfolio management: A primer*. Springer.
- Reilly, F. K., & Brown, K. C. (2020). *Investment analysis and portfolio management* (11th ed.). Cengage Learning.
- Bodie, Z., Kane, A., & Marcus, A. J. (2021). *Investments* (12th ed.). McGraw-Hill Education.
- Chakrabarty, S. P., & Kanaujiya, A. (2023). *Mathematical portfolio theory and analysis*. Springer.
- Maheshwari, Y. (2022). *Investment management*. PHI Learning.
- Pandian, P. (2020). *Security analysis and portfolio management*. Vikas Publishing House.
- Avadhani, V. A. (2019). *Investment management*. Himalaya Publishing House.
- Singh, P. (2022). *Security analysis and portfolio management*. Himalaya Publishing House.
- Nandini, G., & Patjoshi, P. K. (2024). *Investment analysis and portfolio management*. SK Research Group.
- Damodaran, A. (2020). *Investment valuation: Tools and techniques for determining the value of any asset* (3rd ed.). Wiley.
- Fabozzi, F. J. (2021). *Bond markets, analysis, and strategies* (10th ed.). Pearson.

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	H	M	-	-	-	-	-	H
CO2	H	H	-	M	-	-	-	H
CO3	H	H	-	L	-	-	-	H
CO4	H	H	-	-	-	-	-	H

* H means High relevance, M means Medium relevance, L means Low relevance.

Evaluation Plan:**CIA Plan**

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	20	20%	20	CO1, CO2
Other Component	Group/ Individual	10	10%	10	CO1, CO2, CO3, CO4
Total				30	

End-Semester Examination

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	70	70%	70	CO1, CO2, CO3, CO4

Full Marks (A + B) = 100 Pass Marks 40

Introductory Econometrics

[Discipline Specific Core]

[4 credits]

Course Outcomes (CO):

At the end of this course, students will be able to

CO1:

Recall and define key econometric concepts and terminology, and review the fundamentals of hypothesis testing.

CO2:

Explain the fundamental assumptions underlying simple and multiple linear regression models.

CO3:

Identify and diagnose common econometric violations of classical assumptions, such as heteroskedasticity, autocorrelation, and multicollinearity.

CO4:

Apply econometric techniques, including time-series or panel data models, to analyze and interpret economic data

CO5:

Design a basic econometric study by selecting relevant variables, formulating hypotheses, and proposing an appropriate empirical model to investigate an economics/finance-related issue.

Course Content:

Module No.	Module Name	Topic(s)	Description	No of Hours allotted	Marks allotted	Credit of each Module	Associated Course Outcome (CO)
I	Basics	What is Econometrics?; Concept of Econometric Models; Role of Econometrics in commerce, business, and policy analysis. Types of economic data: Cross-sectional data, Time series	Introduction	5	5%	0.2	CO1

		<p>data, Panel data, and Pooled data.</p> <p>Testing of Hypothesis (Revision)</p>					
II	Linear Regression Model	<p>Simple Linear Regression Model:</p> <p>Ordinary Least Squares (OLS) estimation; Assumptions of the classical linear regression model; Interpretation of regression coefficients; Goodness of fit: R^2 and adjusted R^2.</p> <p>Multiple Linear Regression Model: Interpretation of coefficients in multiple regression; Dummy variables in regression models; Instrumental Variables (basic idea).</p> <p>Practical Applications using analytical tools.</p>	Regression Models	15	25%	1	CO2, CO5

III	Violations of Classical Assumptions	<p>Violations of Classical Assumptions: Consequences, Detection, and Remedies</p> <p>i. Multicollinearity</p> <p>ii. Heteroscedasticity</p> <p>iii. Autocorrelation</p>	Diagnostic Checking	10	20%	0.8	CO3
IV	Introduction to Time Series Analysis	<p>Time Series components; AR process, MA process.</p> <p>Unit Root Tests; Granger Causality; Cointegration and Error Correction Mechanisms.</p> <p>Volatility Modeling – ARCH and GARCH Models (basics only).</p> <p>Practical Applications in Finance using analytical tools.</p>	Time Series	15	25%	1	CO4, CO5

V	Introduction to Panel Data Analysis	<p>Structure of panel datasets in finance and economics.</p> <p>Pooled regression model.</p> <p>Basic idea of fixed effects and random effects models; the Hausman test.</p> <p>Practical Applications using analytical tools.</p>	Panel Data	15	25%	1	CO4, CO5
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Suggested Readings

1. Gujarati, D. N., & Porter, D. C. (2009). Basic econometrics (5th ed.). McGraw-Hill Education.
2. Dougherty, C. (2011). Introduction to Econometrics (4th ed.), Oxford University Press, Indian edition.
3. Studenmund, A. H. (2017). Using econometrics: A practical guide (7th ed.). Pearson.
4. Brooks, C. (2019). Introductory econometrics for finance (4th ed.). Cambridge University Press.
5. Wooldridge, J. M. (2020). Introductory econometrics: A modern approach (7th ed.). Cengage Learning.
6. Linton, O. (2019). Time Series for Economics and Finance, Cambridge University Press.
7. Enders, W. (2014). Applied Econometric Time Series, 4th edition, Wiley.

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L	M						
CO2	L	M						
CO3		M						
CO4		H						
CO5	L	H					L	M

** H means high relevance, M means medium relevance, L means low relevance

Evaluation Plan:

<u>Theory (70 marks out of 100)</u>				
Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	PO (Rubrics)
CIA (25 marks)				
CIA Written Test (WT) + Other Component (OT)	Individual	10 (WT) + 10 (OT)	20%	CO1, CO2, CO5, CO3 (WT) + CO4, CO5 (OT)
End-Semester Examination (50 marks)				
Written	Individual	50	50%	CO1, CO2, CO3, CO4

Pass Marks: 28 for Theory Component

Practical (30 marks out of 100)				
Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	PO (Rubrics)
No CIA Component				
End-Semester Examination (25 marks)				
Practical + VIVA VOCE	Individual	20 (Practical) + 10 (VIVA VOCE)	30%	CO2, CO3, CO4, CO5

Pass Marks: 12 for Practical Component

Corporate Tax Management and Practice

[Discipline Specific Elective]

[4 Credits]

Course Outcomes (COs):

After completing the course, learners will be able to:

CO1: Understand tax planning concepts and the assessment of business entities.

CO2: Develop basic tax planning strategies for companies.

CO3: Apply tax provisions related to NRIs and double taxation relief.

CO4: Analyze the concepts of Double taxation and key transfer pricing regulations.

Course Content:

Module No.	Module Name	Topic(s)	Description	No. of Hours Allotted	Marks Allotted	Credit of each Module	Associated Course Outcome(s)
1	Profits and gains of Business or Profession	Computation of business income under normal and presumptive taxation scheme.	Computation of taxable business income under normal and presumptive provisions	12	20%	0.8	CO1

2	Exemptions and Deductions	Exemptions available to new undertakings established in SEZs, FTZs, or 100% EOUs, Deductions u/c VI-A available to new industrial undertakings	Study of major exemptions and deductions available to new undertaking	8	13.33%	0.53	CO1
3	AMT & MAT	Taxation of LLP(including AMT), Taxation of companies(including MAT)	Taxation framework applicable to different business entities	10	16.67%	0.67	CO1, CO2
4	Tax Planning	Concepts, objectives, types and tools of tax planning, Tax planning for setting up a new business (location, nature, form of ownership)	Principles and strategies of tax planning for businesses	15	25%	1	CO1, CO2
		Tax planning under different heads of income, onset-off and carry forward of losses. Relevant provisions under the New Income Tax Act shall be applicable. Comparison between Tax Liability under Old and New Tax Regime.					
5	Transfer Pricing and Double Taxation	Meanings of International taxation and International Transfer Pricing	Basics of transfer pricing and relief from double taxation	15	25%	1	CO3, CO4
		Concept of double taxation, DTAA, Relief from double taxation					

Suggested Readings:

- Ahuja, Girish and Gupta, Ravi. Corporate Tax Planning. Commercial Law House, Delhi.
- Singhania, Vinod K. and Singhania, Monica. Corporate Tax Planning & Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.

Additional Readings:

- Acharya. Shuklendra and Gurha. M.G. Tax Planning under Direct taxes. Modern Law Publications, Allahabad.
- Ghosh. T.P. IFRSs. Taxmann Publications Pvt. Ltd., New Delhi.
- IndAS-12 and AS-22.
- Mittal, D.P. Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
- The Income Tax Act, 1961. (New amendments are to be considered)
- The Limited Liability Partnership Act, 2008.

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M						H
CO2		M			M		H
CO3	H						M
CO4	H				M		H

* H means High relevance, M means Medium relevance, L means Low relevance.

Evaluation Plan :**Evaluation Plan:****CIA Plan**

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	20	20%	20	
Other Component	Group/ Individual	10	10%	10	
Total				30	

End-Semester Examination

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	70	70%	70	

Full Marks (A + B) = 100 Pass Marks 40