



Dr. M.G.R.
EDUCATIONAL AND RESEARCH INSTITUTE
(Deemed to be University)
Maduravoyal, Chennai - 600 095, Tamilnadu, India.
(An ISO 9001 : 2015 Certified Institution)
University with Special Autonomy Status



FACULTY OF MANAGEMENT STUDIES
MBA- Two Year Full Time Program- Curriculum and Syllabus
Program Structure for MBA (Full Time)

SPECIALIZATION -FINANCE

FACULTY OF MANAGEMENT STUDIES
MBA- Two Year Full Time Program- Curriculum and Syllabus
Program Structure for MBA (Full Time)

MMBA22E12

BEHAVIORAL FINANCE

MMBA22E12	CONTROL SYSTEMS	C	L	T/SLr	P/R	T/L/ ETP
	Total Contact Hours – 30	3	3	0	0	T
	Prerequisite – Degree					
	Course Designed by – Faculty of Management Studies					
OBJECTIVES						
<ol style="list-style-type: none"> 1. To understand need and importance of behavioral finance 2. To make effective investment decisions 3. To assess possible option for investment and wealth maximization 4. To make effective strategies for minimized cost and maximized returns. 5. To understand the importance of control in an organization 						
COURSE OUTCOMES (COs)						
CO1	Understanding the need and scope of behavioral finance					
CO2	Analyzing various theories of decision making					
CO3	Assessing various factors influencing the decision making of a individual					
CO4	Understanding theories in finalizing corporate decision making					
CO5	Analyzing the risk taking parameters as an individual and as a manager for a corporate.					

Mapping of Course Outcomes with Program outcomes (Pos)						
(3/2/1 indicates strength of correlation) 3-HIGH, 2 -Medium, 1-Low						
1	COs/POs	PO1	PO2	PO3	PO4	PO5
2	CO1	3		2	3	
	CO2		2		2	3
	CO3		3	3		
	CO4			3	3	2
	CO5	2		2		3
3	Category	General (A)	Basic Sciences and Maths (B)	Professional Core (D)	Professional Elective (E)	Project / Seminar / Internship (H)
					✓	
4	Approval	Meeting of Academic Council, June 2022				

FACULTY OF MANAGEMENT STUDIES

MBA- Two Year Full Time Program- Curriculum and Syllabus **Program Structure for MBA (Full Time)**

MMBA22E12

BEHAVIORAL FINANCE

UNIT – I Introduction

6 hours

Introduction to Behavioral finance – Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting

UNIT – II Utility Preference Functions

6 hours

Utility/ Preference Functions: Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

UNIT – III Behavioral Factors and Financial Markets

6 hours

Behavioral Factors and Financial Markets: The Efficient Markets Hypothesis – Fundamental Information - Financial Markets - Market Participants and Market Efficiency - Market Predictability – Concept of Arbitrage Model - Asset management and behavioral factors - Fundamental information and technical analysis – Case for psychological influence.

UNIT – IV Behavioral Corporate Finance

6 hours

Behavioral Corporate Finance: Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to behavioral factors in decision making. External Factors and Investor Behavior: Connection to human psychophysiology and emotional regulation active portfolio management.

UNIT – V Emotions and Decision-Making

6 hours

Emotions and Decision-Making: Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains. Trends in behavioural finance for discussion only.

TOTAL NO OF HRS: 30 PERIODS

Reference Books:

1. Behavioral Finance: Psychology, Decision-Making, and Markets", by Ackert and Deaves.
2. Handbook of Behavioral Finance – Brian R. Bruce
3. Behavioral finance - Wiley Finance - Joachim Goldberg, Rüdiger von Nitzsch
4. Plous, Scott, 1993, The Psychology of Judgment and Decision Making, Ch10-15
5. Ackert, L., and R. Deaves, 2010, Behavioral Finance: Psychology, Decision-Making and Markets, South-Western Cengage Learning, Mason, Ohio.

FACULTY OF MANAGEMENT STUDIES
MBA- Two Year Full Time Program- Curriculum and Syllabus
Program Structure for MBA (Full Time)

MMBA22E13 INTERNATIONAL FINANCIAL MANAGEMENT

MMBA22E13	CONTROL SYSTEMS	C	L	T/SLr	P/R	T/L/ ETP
	Total Contact Hours – 30	3	3	0	0	T
	Prerequisite – Degree					
	Course Designed by – Faculty of Management Studies					

OBJECTIVES

1. This goal of this course is to provide knowledge of multinational financial management; international monetary and financial systems, IBRD and development banks and
2. To know about finance function in a multination firms; international flow of funds and evaluation many opportunities, cost and risks of multinational operations in a manner that allows students to see beyond the algebra and terminology to general principles.
3. Able to understand the nuances of structuring international finances.

COURSE OUTCOMES (COs)

CO1	Knowledge of international financial system
CO2	Familiarity in international monetary exchange policies and factors affecting the same
CO3	Analyzing various risks involved in dealing with international currency exchange.
CO4	Ability to understand financial market in global arena..
CO5	Understanding various multilateral financial institutions and their performance.

Mapping of Course Outcomes with Program outcomes (Pos)						
(3/2/1 indicates strength of correlation) 3-HIGH, 2 -Medium, 1-Low						

1	COs/Pos	PO1	PO2	PO3	PO4	PO5
2	CO1			3	3	1
	CO2	3		1	3	3
	CO3		2		2	2
	CO4	2	3		3	
	CO5		2		3	

3	Category	General (A)	Basic Sciences and Maths (B)	Professional Core (D)	Professional Elective (E)	Project / Seminar / Internship (H)
					✓	

4	Approval	Meeting of Academic Council, June 2022				
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FACULTY OF MANAGEMENT STUDIES

MBA- Two Year Full Time Program- Curriculum and Syllabus Program Structure for MBA (Full Time)

MMBA22E13 INTERNATIONAL FINANCIAL MANAGEMENT

UNIT – I INTERNATIONAL MONETARY AND FINANCE SYSTEM

6 hours

Importance of International finance - Bretton woods conference and afterwards - European monetary system – Meaning and scope. Balance of payment and International Linkages: Balance of payments and its components - International flow of Goods - Services and Capital.

UNIT– II FOREIGN EXCHANGE MARKETS

6 hours

Determining exchange rates - Fixed and flexible exchange rate system - Exchange rate theories - Participants in the foreign exchange markets - Foreign exchange market spot markets - Exchange rate quotes – LERMS - Factors affecting exchange rates – Spot rates - Forward exchange rates and contracts.

UNIT – III FOREIGN EXCHANGE RISK

6 hours

Transaction exposure ,Economic exposure and Management of exposures – Internal techniques – Netting – Marketing - Leading and lagging - Pricing policy -Management of Risk in Foreign Exchange Markets.

UNIT – IV INTERNATIONAL CAPITAL AND MONEY MARKET AND INSTRUMENTS

6 hours

Salient features of different international markets: GDRs – ADRs - IDRs – Eurobonds - Euro loans – CPs - Floating rate instruments - Loan syndication and Euro deposits .

UNIT – V MULTILATERAL FINANCE INSTITUTIONS

6 hours

Role of IMF - IBRD and other development banks - International investors and foreign investment institutions - Foreign Institutional investors sovereign funds and block chain technology.Ethical practices prevailing in Global financial markets for discussion.

TOTAL NO. OF PERIODS: 30 HOURS

Reference Books:

1. Butler C. Kirt, Multinational Finance, Thompson-Vikas, John Wiley and Sons 5th Edition, ISBN - 13: 9781270110392 New Delhi
2. Buckley Adrian, Multinational Finance, Prentice hall of India Publisher: Financial Times Management, 3rd Edition, New Delhi, ISBN-13: 978-0273682097
3. Shapiro C. Alan, Multinational Financial Management, Prentice Hall of India Publisher: John Wiley and Sons, 10th Edition, New Delhi ISBN 978-1-118-80118-5
4. Apte, International Financial Management, Publisher, Tata McGraw-Hill Education, 2010 , 6 th edition ISBN, 0070221162, 9780070221161

FACULTY OF MANAGEMENT STUDIES
MBA- Two Year Full Time Program- Curriculum and Syllabus
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MMBA22E14 SECURITY ANALYSIS AND PORTFOIL MANAGEMENT

MMBA22E14	CONTROL SYSTEMS	C	L	T/SLr	P/R	T/L/ ETP
	Total Contact Hours – 30	3	3	0	0	T
	Prerequisite – Degree					
	Course Designed by – Faculty of Management Studies					
OBJECTIVES						
<ol style="list-style-type: none"> 1. To make investment decisions under constraints and 2. To approach qualitative and quantitative techniques to solve investment related issues in business and personal aspect. 3. To understand the functioning of capital market. 4. Getting familiar with various terminologies used in capital market. 5. Practical understanding of the working by providing exposure and trading on it. 						
COURSE OUTCOMES (COs)						
CO1	Able to make investment related decisions.					
CO2	Capable to analyze many costs and consequences of decision.					
CO3	Skill to analyze as a complete solution to the business problem.					
CO4	Capacity to interpret qualitative information in detail.					
CO5	Take action plan to overcome constraints and handle portfolio Management					

Mapping of Course Outcomes with Program outcomes (Pos)						
(3/2/1 indicates strength of correlation) 3-HIGH, 2 -Medium, 1-Low						
1	COs/POs	PO1	PO2	PO3	PO4	PO5
2	CO1	3	3	3	2	
	CO2	2	3	3	3	
	CO3	2	3	3	3	
	CO4	3	3	3	3	
	CO5	2	3	3	2	3
3	Category	General (A)	Basic Sciences and Maths (B)	Professional Core (D)	Professional Elective (E)	Project / Seminar / Internship (H)
					✓	
4	Approval	Meeting of Academic Council, June 2022				



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MMBA22E14 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

UNIT -I INVESTMENT SETTING

6 hours

Concepts of investment – Sources of investment information – Characteristics and objectives of Investment - Investment instruments - Investment cycle - Concept of total risk - Factors contributing to total risk: default risk, Interest rate risk, Market risk, Management risk, Purchasing power risk. Bond and fixed income instruments valuation – Valuation of equity and preference shares – Recent trends in investment avenues.

UNIT- II SECURITIES MARKETS

6 hours

Financial Market - Segments – Types - - Participants in financial Market – Regulatory Environment - Primary Market – Methods of floating new issues - Book building – Role of primary market – Regulation of primary market - Stock exchanges in India – Trading system in stock exchanges – SEBI recent policy of SEBI.

UNIT- III FUNDAMENTAL AND TECHNICAL ANALYSIS

6 hours

Concept of intrinsic value - Objectives and beliefs of fundamental analysis - Economy - Industry company framework - Economic analysis and forecasting - Technical analysis: Points and figures chart, Bar chart, RSA, RSI, Moving average analysis, MACD, Japanese Candlesticks. Utility analysis - Recent analysis method.

UNIT- IV EFFICIENT MARKET HYPOTHESIS

6 hours

Efficient Market Hypothesis - Market mechanism - Testable hypothesis about market efficiency - Implications of efficiency market - Hypothesis for security analysis and portfolio Management.

UNIT- V PORTFOLIO MANAGEMENT

6 hours

Portfolio analysis – Portfolio selection – Capital asset pricing model – Portfolio revision – Portfolio evaluation – Mutual Funds - Recent trends and its advantages.

TOTAL NO. OF PERIODS: 30 HOURS

References Books:

1. Frank K. Reilly, Keith C. Brown, (2012), Investment Analysis and Portfolio Management,
2. 10th Edition, Cengage Learning. Herbert B. Mayo, (2017), Investments – An introduction, 12th Edition, Cengage Learning
3. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10th edition, McGraw-Hill. Shalini Talwar, (2016),
4. Security Analysis and Portfolio Management, Cengage Learning. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5th edition, McGraw Hill

FACULTY OF MANAGEMENT STUDIES
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MMBA22E15 MERCHANT BANKING AND FINANCIAL SERVICES

MMBA22E15	CONTROL SYSTEMS	C	L	T/SLr	P/R	T/L/ ETP
	Total Contact Hours – 30	3	3	0	0	T
	Prerequisite – Degree					
	Course Designed by – Faculty of Management Studies					
OBJECTIVES						
<ol style="list-style-type: none"> 1. To enable students to know about merchant banking functions, regulation and regulatory bodies. 2. To understand the role of merchant banking and issue management 3. To know various ways by which corporate fund could be raised 4. Know the practice of getting merchant banking license and the various types of it. 						
COURSE OUTCOMES (COs)						
CO1	Aware of merchant banking, its rules and regulations by its regulatory bodies.					
CO2	Clear idea of the role of merchant banking and making use its facilities towards business development.					
CO3	Financial services that can be created by a business organization on payment of fees.					
CO4	Financial services that can be created by an business organization on the basis of fund.					
CO5	Other financial services that are extended by merchant bankers.					

Mapping of Course Outcomes with Program outcomes (Pos)							
(3/2/1 indicates strength of correlation) 3-HIGH, 2 -Medium, 1-Low							
1	COs/POs	PO1	PO2	PO3	PO4	PO5	
2	CO1	3	2	2		2	
	CO2	3	3	3	2	3	
	CO3	3	3	3	3	3	
	CO4	3	3	3	2	3	
	CO5	3	3	3	3	3	
3	Category	General (A)	Basic Sciences and Maths (B)	Professional Core (D)	Professional Elective (E)	Project / Seminar / Internship (H)	
					✓		
4	Approval					Meeting of Academic Council, June 2022	

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MMBA22E15 MERCHANT BANKING AND FINANCIAL SERVICES

UNIT-I MERCHANT BANKING 6 hours

Introduction – Merchant banking in India –Recent developments and Challenges ahead–Institutional structure – Functions of Merchant bank –Legal and regulatory frame work – Relevant Provisions of Companies Act – SERA – SEBI guidelines -FEMA, etc.- Relation with Stock Exchanges and OTCEI.

UNIT-II ISSUE MANAGEMENT 6 hours

Role of merchant banker in appraisal of projects –Issue pricing – Book building – Preparation of prospectus – Selection of bankers –Advertising strategies, etc. – Role of registrars – Bankers to the issue – Underwriters and Brokers.– E-IPO – Private placement - Bought out deals – Placement with FIs, MFs, FIIs, etc. Off - Shore issues. – Issue marketing–NRI marketing–Post issue activities.

UNIT-III OTHER FEE BASED SERVICES 6 hours

Mergers and Acquisitions – Portfolio management services – Credit syndication – Credit rating–Business valuation.

UNIT-IV FUND BASED FINANCIAL SERVICES 6 hours

Leasing and Hire purchasing – Basics of leasing and Hire purchasing – Financial evaluation.

UNIT –V OTHER FUND BASED FINANCIAL SERVICES 6 hours

Consumer Credit – Credit cards – Real estate financing – Bills discounting – Factoring and Forfeiting –Venture Capital.

TOTAL NO. OF PERIODS: 30 Hours

Reference Books:

1. M. Y. Khan, Financial Services, Tata McGraw-Hill, 12th Edition, 2012
2. Nalini Prava Tripathy, Financial Services, PHI Learning, 2011.
3. Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2010.
4. J.C. Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi,
5. Varshney P.N. and Mittal D.K., Indian Financial System, Sultan Chand and Sons, New Delhi.
6. Sasidharan, Financial Services and System, Tata McGraw Hill, New Delhi,

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MMBA22E16

BANKING AND INSURANCE MANAGEMENT

UNIT - I INTRODUCTION TO BANKING

6 hours

Indian Banking System - Banking structure in India-Classification of Banks - Phases of Development - Role of banks in Economic Development. Definition – Need – Principles -Functions Central Banking Vs Commercial Banking - RBI Establishment - Functions of SBI.

UNIT - II BANK ACCOUNT

6 hours

Opening - Types of accounts - Steps in opening Accounts - Savings vs. Current Account – Passbook - Bank Customer Relationship - KYC Norms - Bank Lending - Lending sources - Bank Lending Principles - Forms of lending - Loan Evaluation Process - Securities of lending - Negotiable Instruments - Characteristics – Types - Consequences of Crossing.

UNIT –III E-BANKING AND ENDORSEMENT

6 hours

Meaning - Services - e-banking and financial services-Internet Banking-Mobile Banking – Meaning – Features – Services-Security issues- ATM-Evolution – Electronic Money – Meaning-Electronic Fund Transfer Steps-Benefits of crossing. Meaning - Kinds of Endorsements-Effect of endorsement – Rules-Dishonoring of cheque -RBI instructions - Paying banker vs. Collecting Banker.

UNIT - IV LIFE INSURANCE

6 hours

Meaning of Life Insurance – The Evolution and Growth of Life Insurance-Life Insurance Organizations in India - Types of Life Insurance Policies – Term Life Insurance–Whole Life Insurance – Endowment – Unit Linked Policies with or without Profit Policies. Evaluation – Cost and Benefit –Superannuation Schemes – Group Gratuity Schemes – Superannuation schemes.

UNIT – V PREMIUM, UNDERWRITING AND TAXATION

6 hours

Computation of Premiums and Settlement of claims-Premium Calculation Including Rebates-Mode of Rebates-Settlement of Claims-Underwriting:. Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting. Financial Planning and taxation: Savings .

TOTAL NO OF PERIODS: 30 HOURS

Reference Books:

1. Gurusamy, S, Banking Theory: Law and Practice, Vijay Nicole Publications, Chennai, 2014.
2. Gupta, R.K, Banking Law and Practice, Jain Book Agency, New Delhi, 2012.
3. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand and Co., New Delhi, 2015.
4. Maheswari, S.N, Banking Law Theory and Practice, Kalyani Publications, Mumbai, 2009.
5. Kutty, S.K, Managing Life Insurance, Prentice Hall of India, New Delhi, 2015.

FACULTY OF MANAGEMENT STUDIES
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MMBA22E17 DERIVATIVES MANAGEMENT

MMBA22E17	CONTROL SYSTEMS	C	L	T/SLr	P/R	T/L/ ETP
	Total Contact Hours – 30	3	3	0	0	T
	Prerequisite – Degree					
	Course Designed by – Faculty of Management Studies					

OBJECTIVES

1. To analyze financial derivatives and risk management covering contemporary topics and
2. This aims at providing an in-depth understanding of financial derivatives in terms of concepts, structure, instruments and trading strategies for profit and risk management.
3. To understand the relationship between various markets using derivatives
4. How corporate can benefit by utilizing derivatives in various markets.
5. To know the practical exposure and advantages for corporate to forecast cost and to benefit thereon.

COURSE OUTCOMES (COs)

CO1	Knowledge about basics of financial derivatives and traders roles in Indian market.
CO2	Understand the types of futures and their valuation.
CO3	Knowing and analyzing the intricacies of financial swaps.
CO4	Understanding of various options and ability to value it using models.
CO5	Administering commodity trading.

Mapping of Course Outcomes with Program outcomes (Pos)						
(3/2/1 indicates strength of correlation) 3-HIGH, 2 -Medium, 1-Low						
1	COs/POs	PO1	PO2	PO3	PO4	PO5
2	CO1	3				2
	CO2	3	3	3	3	
	CO3	3	3	3	2	2
	CO4	3	2	3	3	3
	CO5	2	3	3	3	3
3	Category	General (A)	Basic Sciences and Maths (B)	Professional Core (D)	Professional Elective (E)	Project / Seminar / Internship (H)
					✓	
4	Approval	Meeting of Academic Council, June 2022				



FACULTY OF MANAGEMENT STUDIES
MBA- Two Year Full Time Program- Curriculum and Syllabus
Program Structure for MBA (Full Time)

MMBA22E18

WORKING CAPITAL MANAGEMENT

MMBA22E18	CONTROL SYSTEMS		C	L	T/SLr	P/R	T/L/ ETP
	Total Contact Hours – 30		3	3	0	0	T
	Prerequisite – Degree						
	Course Designed by – Faculty of Management Studies						
OBJECTIVES							
<ol style="list-style-type: none"> To familiarize the students on the working capital and its different aspects and To help the students to identify the working capital requirements Have practical exposure of working capital management by case study analysis. Get to know of managing sundry debtors and sundry creditors for improving the financial position of a firm. 							
COURSE OUTCOMES (COs)							
CO1	Predict the requirements of working capital.						
CO2	Assess and employ cash management models.						
CO3	Able to handle receivables effectively.						
CO4	Effective control over inventories.						
CO5	Ability to raise working capital management						

Mapping of Course Outcomes with Program outcomes (Pos)						
(3/2/1 indicates strength of correlation) 3-HIGH, 2 -Medium, 1-Low						
1	COs/POs	PO1	PO2	PO3	PO4	PO5
2	CO1	3	3	3	2	
	CO2	3	3	3	3	2
	CO3	2	3		2	2
	CO4	2	3	3		
	CO5	3	3	3	3	3
3	Category	General (A)	Basic Sciences and Maths (B)	Professional Core (D)	Professional Elective (E)	Project / Seminar / Internship (H)
					✓	
4	Approval	Meeting of Academic Council, June 2022				

FACULTY OF MANAGEMENT STUDIES
MBA- Two Year Full Time Program- Curriculum and Syllabus
Program Structure for MBA (Full Time)

MMBA22E18

WORKING CAPITAL MANAGEMENT

UNIT- I Introduction To Working Capital Management

6 hours

Definitions and types of working capital – The working capital cycle – Factors determining working capital – Management of cash – Management of inventories - Operating cycle – Sources of working capital.

UNIT- II Introduction To Cash Management

6 hours

Motives of holding cash – Objectives – Cash management models — Preparation of cash Budget – Reasons for Holding Marketable Securities–GAAP treatment of Marketable Securities.

UNIT -III Management of Receivables

6 hours

Meaning and Features of Receivables Management – Costs Associated with Maintaining Receivables – Objectives – Credit Management – Credit Evaluation – Methods for Monitoring Accounts Receivables.

UNIT- IV Inventory Management

6 hours

Nature of Inventories – Need for Holding Inventory – Deterministic Materials Models – Material Control Decisions – Inventory Control Decisions.

UNIT -V Working Capital Finance and Banking Policy

6 hours

Various Instruments for Short Term Financing – Commercial Papers, Certificate of Deposits - Bank Credit - Letter of Credit – Bill Financing.

TOTAL NO. OF PERIODS: 30 HOURS

Reference Books :

1. SekharSatya G.V. (2014). Working Capital Management, 1/e; New Delhi: Wiley
2. Bhalla V. K. (2014). Working Capital Management, 1/e; New Delhi: S. Chand Publishing
3. Sagner James S. (2015). Working Capital Management, Applications and Cases,1/e; New Delhi: Wiley
4. Book(s)
5. I.M.Pandey, (2015), Financial Management, 11th edition, Vikas Publishing, India. James C. Van Horne, Sanjay Dhamija, (2011),

FACULTY OF MANAGEMENT STUDIES
 MBA- Two Year Full Time Program- Curriculum and Syllabus
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MMBA22E19

TAXATION MANAGEMENT

MMBA22E19	CONTROL SYSTEMS		C	L	T/SLr	P/R	T/L/ ETP
	Total Contact Hours – 30		3	3	0	0	T
	Prerequisite – Degree						
	Course Designed by – Faculty of Management Studies						
OBJECTIVES							
<ol style="list-style-type: none"> To familiarize and update the students with the basic principles of taxation, structure of Indian taxation system and provisions of indirect tax; To understand the various taxations concepts followed in India and To impart knowledge and skills on emerging taxation system 							
COURSE OUTCOMES (COs)							
CO1	Ability to understand the basic taxation procedures						
CO2	Differentiate between direct and indirect taxes						
CO3	Apply practical knowledge in companies' taxation procedures.						
CO4	Analyze various GST formats and evaluate opportunities to secure employment in various financial						
CO5	Understand digital and international taxation and apply it in field of finance to attain goals at large scale level						

Mapping of Course Outcomes with Program outcomes (Pos)						
(3/2/1 indicates strength of correlation) 3-HIGH, 2 -Medium, 1-Low						
1	COs/POs	PO1	PO2	PO3	PO4	PO5
2	CO1	3	2	3		
	CO2	3	2	3		2
	CO3		2	3	3	
	CO4	3	3	2		3
	CO5	2	2	3	3	3
3	Category	General (A)	Basic Sciences and Maths (B)	Professional Core (D)	Professional Elective (E)	Project / Seminar / Internship (H)
					✓	
4	Approval	Meeting of Academic Council, June 2022				

FACULTY OF MANAGEMENT STUDIES
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MMBA22E19 TAXATION MANAGEMENT

UNIT- I INTRODUCTION ON TAXATION

6 hours

Accessibility Criteria – Definitions - Basic concept – Person - Assessment year - Previous year - Assesses residential status - Incidence of tax - Income exempted from tax.

UNIT- II TAXATION ON SALARY

6 hours

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 and approved super annotation fund - Special tax treatment of salary income of nonresident technicians - Deduction under section-80C - FBT.

UNIT- III INCOME FROM HOUSE PROPERTY

6 hours

Basis of charge - Property income not charge to tax - Basis of computing income from let out house property - Computing income from self-occupied property - Profits and gains of business or profession: Chargeable incomes - Expenses expressly allowed as deduction - General deductions - Expenses specifically disallowed - Computation of taxable income as profit and gain from business or profession.

UNIT- IV INTRODUCTION TO GST

6 hours

Objectives of GST - Salient Features of GST - Proposed benefit of GST - Concerns regarding GST - Types of GST (CGST, SGST, IGST, UTGST) - Format of Tax Invoice - Registration of GST.

UNIT -V GST APPLICATIONS and RECENT TRENDS IN TAXATION

6 hours

Exemptions in GST- Input Tax Credit and Blocked Credit - Reversal of payments - Levy and collection of GST - Concept of supply under GST - Scope of supply- Composite and mixed supply - Time and value of supply - Digital taxation - E-invoicing - Steps in generation of IRN number - Introduction to international taxation - Transfer pricing – OECD - Double taxation -Tax avoidance.

TOTAL NO. OF PERIODS: 30 HOURS

Reference Books :

1. Dr. H.C.MehrotraandS.P.Goyal, Income Tax Law and Practice, Publisher, SahityaBhawan Publications, edition 30 , ISBN-13: 9788172881481 India
2. Singhanian, Vinod, Direct Taxes – Law and Practice, TaxmannPublications. edition August 2014 ISBN 9789350715765
3. Income tax law and practiseMargam publication, Edition 2014-15 ISBN : 9350715093
4. V.S Datey – GST Ready Reckoner Taxman,,s Publication 16th Edition 2021
5. V Balachandran Indirect Taxation GST and Custom Law Sultan Chand Publication New Delhi 2019
6. RashminChandulalSanghvi. Digital Taxation Holistic View-Taxman”s Publication