AC – 27-11-2024

Item No. – 03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Title of the Course: - Indian Ethos and Management

Programme: Bachelor of Commerce (Management Studies)

Semester -V

Name of the Course: Indian Ethos and Management

Syllabus for 4 Credit

Course from the Academic Year – 2025-2026

Sr. No.	Heading	Particulars
1	**Description the course:**	Indian Ethos and Management is a body of knowledge that applies the principles of management to India's cultural foundations, including its religions, philosophies, and sacred texts
2	**Vertical:**	Major
3	**Type:**	Theory
4	**Credit:**	4 credits
5	**Hours Allotted:**	60 Hours
6	**Marks Allotted:**	100 Marks Continuous Evaluation 40 marks and Semester End Examination 60 marks
7	**Course Objectives:** 1. To understand the concept of Indian Ethos in Management. 2. To understand work ethos and values. 3. To acquaint the learners with the society and social practices. 4. To comprehend management practices in Ancient India.	
8	**Course Outcomes:** 1. Learners will be able to understand the concept of Indian Ethos in Management. 2. Learners will be able to understand work ethos and values. 3. Learners will be able to acquaint with the society and social practices. 4. Learners will be able to comprehend management practices in Ancient India.	

Module 1: Indian Ethos -An Overview (15 Hours)

Indian Ethos:
- Meaning, Features, Need, History, Relevance
- Principles Practiced by Indian Companies, Requisites, Elements
- Role of Indian Ethos in Managerial Practices
- Indian Heritage in Business Management, Production and consumption, Ethics v/s Ethos, Indian Management v/s Western Management.

Module 2: Work Ethos and Values (15 Hours)

- Work Ethos: Meaning, Levels, Dimensions, Steps, Factors Responsible for Poor Work Ethos
- Values: Meaning. Features, Values for Indian Managers, Relevance of Value Based Management in Global Change
- Impact of Value on Stakeholders: Employees, Customers, Government, Competitors and Society
- Values for Managers, Transcultural Human Values in Management and Management Education, Secular v/s Spiritual Values in Management, Importance of Value System in Work Culture.

Module 3: Society and Social Groups (15 Hours)

- Society: combination of individuals of diversity, values that reflect on social practices and customs.
- Impact on individual and collective behaviors, uses coercion to enforce compliance, societal values.
- Significance of festivals, harmony with nature.
- Indian concept of learning – gurukul system of learning.

Module 4: Management in Ancient India (15 Hours)

- Arthashastra Saptanga theory in management-Svami, Amatya, Janapada, Durg, Kosh, Dand, Mitra; HRM: Recruitment, Portfolios, Compensation and welfare
- Niti Shastra: Concepts, Classification, Important text
- State craft through Panchatantra: Introduction, Mitrabheda, Mitralabh, Kakolukiyum, Labdha pranasam, Apriksita karakam
- Concept of karma – meaning and importance to managers, corporate karma.
  Concept of Vasudhaiva Kutumbakam

10 **Reference Books:**

- Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998
- Chakraborty, S.K.: Managerial Effectiveness and Quality of Work life – Indian Insights, Tata McGraw Hill Publishing Company, New Delhi – 1987
- Chakraborty, S.K.: Management by Values, Oxford University Press 1991.
- Nandagopal, Ajith Shankar, Indian Ethos and Values in Management, Tata Mc Graw Hill, 2010
- Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
- Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009
- Joseph Des Jardins, An Introduction to Business Ethics , Tata Mc Graw Hill, 2009
- S K Chakraborty, Management by Values, Oxford University Press, New Delhi, 2008

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Class Test	10
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60 Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	**Attempt any Two of the following: (Module – 1)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-2	**Attempt any Two of the following: (Module – 2)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-3	**Attempt any Two of the following: (Module – 3)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-4	**Attempt any Two of the following: (Module – 4)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
4	Mr. Kaustubh Bhagat	
3	Ms. Ashiyana Shaikh	

AC – 27-11-2024

Item No. – 03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: Production and Total Quality Management Programme: Bachelor of Commerce (Management Studies) Semester -V

Syllabus for 4 Credits
Course from the Academic Year – 2025-2026

Name of the Course: Production and Total Quality Management

Sr. No.	Heading	Particulars
1	**Description the course:**	Production and Total Quality Management is a subject that covers the concepts of production management, quality improvement strategies, and how to improve business processes
2	**Vertical:**	Major
3	**Type:**	Theory
4	**Credit:**	4 credits
5	**Hours Allotted:**	60 Hours
6	**Marks Allotted:**	100 Marks Continuous Evaluation 40 marks and Semester End Examination 60 marks
7	**Course Objectives**: 1. To orient and sensitize with the practice of Production and Total Quality Management 2. To understand the key issues involved in the production process in the workplace. 3. To make the learners aware about the quality improvement strategies. 4. To help learners to understand the quality management systems.	
8	**Course Outcomes**: 1. Learners will be able to interpret the functions of production management. 2. Learners will be able to production process in the workplace. 3. Learners will be able to understand the quality improvement strategies. 4. Learners will be able to understand the quality management systems.	

	9	**Modules**	

Module 1: Production Management (15 Hours)

- Production Management Objectives, Components–Manufacturing systems: Intermittent and Continuous Production Systems.
- Product Development, Classification and Product Design.
- Plant location &Plant layout– Objectives, Principles of good product layout, and types of layout.
- Importance of purchase management.

Module 2: Materials Management (15 Hours)

- Materials Management**:** Concept, Objectives and importance of materials management various types of Material Handling Systems.
- Inventory Management**:** Importance–Inventory Control Techniques ABC, VED, FSN, GOLF, XYZ, SOS, HML.
- EOQ: Assumptions limitations &advantages of Economic Order Quantity, Simple numerical on EOQ
- Lead Time, Reorder Level, and Safety Stock.

Module 3: Basics Of Productivity &TQM (15 Hours)

- Concepts of Productivity, modes of calculating productivity. Importance Of Quality Management, factors affecting quality
- TQM– concept and importance, Cost of Quality, Philosophies and Approaches To Quality:

  Edward Deming, J. Juran, Kaizen, P. Crosby's philosophy.
- Characteristics of Quality, Quality Assurance
- Quality Circle: Objectives of Quality Circles, Ishikawa Fish Bone, Applications in Organizations. Simple numerical on productivity

Module 4: Quality Improvement Strategies &Certifications (15 Hours)

- Lean Thinking, Kepner Tregor Methodology of problem solving
- Sigma features, Enablers, Goals, DMAIC/DMADV
- TAGUCHI'S QUALITYENGINEERING, ISO 9000,ISO 1400, QS9000
- Malcolm Baldrige National Quality Award (MBNQA), Deming's Application Prize.

10 **Reference Books:**

- Besterfield, Dale H., et al. Total Quality Management. Pearson, 2019.
- Deming, W. Edwards. Out of the Crisis. MIT Press, 2000.
- Tague, Nancy R. The Quality Toolbox. 2nd ed., ASQ Quality Press, 2005.
- Goetsch, David L., and Stanley B. Davis. Quality Management for Organizational Excellence: Introduction to Total Quality. 8th ed., Pearson, 2020.
- George, Michael L., et al. The Lean Six Sigma Pocket Toolbook: A Quick Reference Guide to 100 Tools for Improving Quality and Speed. McGraw-Hill Education, 2004.
- National Health Service (NHS). A Guide to Quality Improvement Methods. NHS Institute for Innovation and Improvement, 2008.
- Deming, W. Edwards. The New Economics for Industry, Government, Education. 2nd ed., MIT Press, 2000.
- Sullivan, Mark J. What Is Lean Six Sigma? McGraw-Hill Education, 2003.
- Koenigsaecker, George. Leading the Lean Enterprise Transformation. 2nd ed., CRC Press, 2013.

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Class Test	10
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60 Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	**Attempt any Two of the following: (Module – 1)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-2	**Attempt any Two of the following: (Module – 2)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-3	**Attempt any Two of the following: (Module – 3)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-4	**Attempt any Two of the following: (Module – 4)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
3	Ms. Ashiyana Shaikh	

AC – 27-11-2024

Item No. –03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: - Public Relationship Management

Programme: Bachelor of Commerce (Management Studies)

Semester -V

Syllabus for 2 Credits

Course from the Academic Year – 2025-2026

Name of the Course: Public Relationship Management

Sr. No.	Heading	Particulars
1	**Description the course:**	Public Relationship Management is the strategic process of managing communication between an organization and its stakeholders
2	**Vertical:**	Major
3	**Type:**	Theory
4	**Credit:**	2 credits
5	**Hours Allotted:**	30 Hours
6	**Marks Allotted:**	50 Marks Continuous Evaluation 20 marks and Semester End Examination 30 marks
7	**Course Objectives**: 1. To understand the role of public relations. 2. To acquaint learners with public relationship management.	
8	**Course Outcomes**: 1. Learners will be able to understand the role of public relations. 2. Learners will be able to enhance their public relationship management.	

	Modules
	Module 1: Public Relations
	• Public Relations: Definition, Meaning, Importance, Objectives, Scope and functions. Organization of Public Relations of Corporate Bodies, Internal Organization, Seeking Consultancy Services. • Role of Public Relations for Corporate Internal Security in Managing Delegates and Visitors, Qualities of good Public Relations Personnel. • Selection, Training and Development of Public Relations Staff, Importance of Mannerism and Body language in Public Relations.
	Module 2: Public Relationship Management
	• PR firms in India: status and growth relationship of PR, corporate communications: internal and external communications, Communication mix, relationship Marketing and customer equity- key players and issues within the industry. • PR Theories and Model: Two-Way Symmetrical and Asymmetrical Models, Press Agentry/Publicity Model, Excellence Theory of Public Relations, Relationship Management Theory, Situational Theory of Publics • Tools and Techniques: Media Relations-Press Releases, Press Conferences, Media Kits, Digital PR: Blogs, Social Media Platforms, Influencer Collaboration, Event Management and Sponsorship.
10	**Reference Books:** • Wilcox, Dennis L., and Glen T. Cameron. Public Relations: Strategies and Tactics. 12th ed., Pearson, 2015. • Scott, David Meerman. The New Rules of Marketing and PR: How to Use Content Marketing, Podcasting, Social Media, AI, Live Video, and Newsjacking to Reach Buyers Directly. 8th ed., Wiley, 2022. • Theaker, Alison. The Public Relations Handbook. 6th ed., Routledge, 2021. • Smith, Brian W. The Art of Public Relations: A Strategic Approach. Sage Publications, 2018. • Diggs-Brown, Barbara. The PR Styleguide: Formats for Public Relations Practice. 3rd ed., Cengage Learning, 2012. • Stacks, David W., and Michael J. Michael. Public Relations: A Managerial Approach. Allyn & Bacon, 1999. • Cutlip, Scott M., and Allen H. Center. Effective Public Relations. 11th ed., Pearson, 2011.

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

The Continuous evaluation will consist of

	Total Marks
Assignment/Case Studies/Project/ Field Visit	10
Class Test	10
Total	20

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 30 Duration: 1 Hours

All Questions are Compulsory

Q. No.	Particular	Marks
Q-1	**Attempt any ONE of the following: (From Module I)** A. Full Length Question B. Full Length Question	**10 Marks**
Q-2	**Attempt any ONE of the following: (From Module I)** A. Full Length Question B. Full Length Question	**10 Marks**
Q-3	**Short Notes attempt any TWO of the following** A. Module I B. Module I C. Module II D. Module II	**10 Marks**

Note: Any of the short notes of 5 Marks can be a case study.

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
3	Ms. Ashiyana Shaikh	

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: Direct Taxes
Programme: Bachelor of Commerce (Management Studies) Semester: V
Syllabus for 4 Credit Course
from the Academic Year 2024-2025

Name of the Course: Direct Tax

Sr. No.	Heading	Particulars
1	**Description the course:**	This course in Direct Taxation is designed to provide learners with a comprehensive understanding of the principles, regulations, and applications of direct taxes. Learners will delve into the various aspects of direct taxation, including income tax, wealth tax, and other related taxes. The course aims to equip learners with the knowledge and skills necessary to navigate the complexities of direct tax laws, compliance, and planning.
2	**Vertical:**	Major Electives
3	**Type:**	Practical
4	**Credit**:	4 Credits
5	**Hours Allotted:**	60 Hours
6	**Marks Allotted**:	100 Marks Continuous Evaluation: 40 Semester-End Examination: 60
7	**Course Objectives:** 1. To understand crucial definitions within tax law and the concept of residential status as it pertains to tax liability. 2. To explore the taxation of income generated from Salary, House Property and Profit & Gain from Business and Profession. 3. To explore the taxation of income generated from Capital gain, Income from other sources and enable individuals, tax professionals, and financial planners to identify and maximize the deductions available. 4. To understand the components that constitute total income, the process of aggregation of various incomes and the application of deductions and exemptions to arrive at the gross total income and taxable income.	
8	**Course Outcomes**: 1. Learners will able to determine the residential status of individuals and entities and understand its significance in taxation. 2. Learners will able to determine income from Salary, House Property and Profit & Gain from Business and Profession. 3. Learners will able to compute income from Capital gain, Income from other sources and Deductions as per Income Tax Act. 4. Learners will able to apply deductions and exemptions to calculate the taxable income.	
9	**Module 1: Definitions and Residential Status (15 Hours)**	
	• Basic Terms (S. 2,3,4) (Assessee, Assessment, Assessment Year, Annual Value, Business, Capital Assets, Income, Previous Year, Person, Transfer.) • Determination of Residential Status of Individual (Practical Sums) • Scope of Total Income (S.5) (Practical Sums)	
	Module 2: Heads of Income – I (15 Hours)	
	• Salary (S.15-17) (Practical Sums) • Income from House Property (S. 22-27) (Practical Sums)	

<table>
<tr><td></td><td colspan="2">• Profit & Gain from Business and Profession(S. 28, 30,31,32, 35, 35D,36,37, 40, 40A and 43B) (Practical Sums)</td></tr>
<tr><td></td><td colspan="2">Module 3: Heads of Income – II and Deductions (15 Hours)</td></tr>
<tr><td></td><td colspan="2">• Capital Gain (S.45, 48, 49, 50 and 54) (Practical Sums)
• Income from other sources (S.56 - 59) (Practical Sums)
• Deductions from Total Income (S. 80C, 80CCC, 80D, 80DD, 80E, 80U, 80TTA)</td></tr>
<tr><td></td><td colspan="2">Module 4 Computation of Taxable Income of Individuals (15 Hours)</td></tr>
<tr><td></td><td colspan="2">• Income Tax rate
• Taxable income of Individual (Practical Sums)
• Taxable income of HUF (Practical Sums)</td></tr>
<tr><td>10</td><td colspan="2">Reference Books:
1. Ahuja, Girish & Gupta, Ravi: Taxation of Capital Gains. (15th) Haryana. Wolters Kluwer, 2018
2. Ahuja& Gupta, Systematic Approach to Direct Tax ,Bharat Law House ,48th Edition ,2023
3. Chamber of Tax Consultants: Faqs on LLP. New Delhi. Taxmann Publications Pvt Ltd., 2017
4. Dr .V.K. Singhania , Income Tax Ready Recknoner ,Taxman,11th Edition,2023
5. Singhania,Vinod K & Singhania, Kapil: Direct Taxes Law & Practice. [With Special Reference to Tax Planning] (60th) New Delhi. Taxmann Publications Pvt Ltd., 2018
6. T.N. Manoharan Direct Tax Laws ,Snow White ,2023
7. V.K. Singhania ,Direct Taxes Law & Practice ,Taxman , 2023</td></tr>
<tr><td>11</td><td>Internal Continuous Assessment: 40%</td><td>Semester End Examination: 60%</td></tr>
<tr><td>12</td><td colspan="2">Continuous Evaluation through:</td></tr>
</table>

Sub-components	Maximum Marks	Conditions for passing
1) Assignment/Case Studies/Project/Field Visit	15	A learner must be present for each of the sub-components.
2) Presentation/Book Review/ Research Paper Report	15	
3) Class Test	10	
Total	40	

13 **Format of Question Paper:**

Semester End Examination Question Paper Pattern

Maximum Marks: 60 **Duration: 2 Hours**
All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	**Attempt the following:** a) Full Length Practical Question OR b) Theory/ Practical Questions c) Theory/Practical Questions	**15 Marks** **08 Marks** **07 Marks**
Q-2	**Attempt the following:** a) Full Length Practical Question OR b) Theory/ Practical Questions c) Theory/Practical Questions	**15 Marks** **08 Marks** **07 Marks**
Q-3	**Attempt the following:** a) Full Length Practical Question OR b) Theory/ Practical Questions **c)** Theory/Practical Questions	**15 Marks** **08 Marks** **07 Marks**
Q-4	**Attempt the following:** a) Full Length Practical Question OR b) Theory/ Practical Questions **c)** Theory/Practical Questions	**15 Marks** **08 Marks** **07 Marks**

Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.

Signatures of Team Members

Sr. No	Name	Signature
1.	Mr. Murugan Nadar	
2.	Mr. Mubeen Shaikh	

AC – 27-11-2024

Item No. – 03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: - Cross Cultural HRM

Programme: Bachelor of Commerce (Management Studies)

Semester -V

Syllabus for 4 Credits

Course from the Academic Year – 2025-2026

Name of the Course: Cross Cultural HRM

Sr. No.	Heading	Particulars
1	**Description the course :**	Cross-cultural human resource management (CCHRM) is the study of how to use cultural diversity to improve organizational performance and outcomes. It involves understanding how national level differences in HRM practices, strategies, and systems are shaped by societal culture.
2	**Vertical :**	Major
3	**Type :**	Theory
4	**Credit:**	4 credits
5	**Hours Allotted :**	60 Hours
6	**Marks Allotted:**	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	**Course Objectives**: 1. To illustrate the different meanings and dimensions of culture. 2. To help learners to introduce the various frameworks in international HRM. 3. To exemplify the impact of culture on HR practices. 4. To Paraphrase strategies for managing cultural issues in global organizations.	
8	**Course Outcomes**: 1. Learners will be able to illustrate the different meanings and dimensions of culture. 2. Learners will be able to introduce the various frameworks in international HRM. 3. Learners will be able to exemplify the impact of culture on HR practices. 4. Learners will be able to Paraphrase the strategies for managing cultural issues in global Organizations.	

9	**Modules**	
	Module 1: International Human Resource Management. (15 Hours)	
	• What is IHRM; HR and "Strategic Fit"; Talent Management in a global business. • Key global HR ideas (Employee Participation, Work-Life Balance, Ethics in Business, Employee Contribution, Employee Safety, Apprenticeships. • State Controlled Free Trade, Militant Unionism), Protectionist perceptions and impact on HR • Immense variety in IHRM practices and policies.	
	Module 2: Different Meanings and Dimensions of Culture. (15 Hours)	
	• Emerging and growing business centers and economies; Ubiquity of and preference for local norms and HR practices; basic IHRM differences and cultural variables, Impact on doing business (Institutions, Distance, Power, Decision Making, People Management, Delegation, Corruption, Quality Benchmarks Etc.) • Language and Interpretation challenges, High and Low context cultures, Gender biases, Employee Behaviour, interaction with social and governmental institutions, managing vendor and retail channels • PESTEL (focus on social, technological, environmental and legal factors); Availability of skilled manpower; Variety in perception of and attitudes towards IHRM by "local employees" and Corporate HR • Discrimination in policies towards home and non-home employees; Types of MNCs and Organizational structures and their impact on HR needs and HR management with specific focus on IHRM situations; Diversity and Sensitivity Trainings for all employees of an MNC; Approaches to staffing in IHRM.	
	Module 3: Impact of culture on HR practices (15 Hours)	
	• Employee needs at the corporate, home and non-home levels; Approaches to movement (ethnocentric, regiocentric, polycentric); Factors supporting the creation of a globally mobile workforce; Expatriates and inpatriates (PCN, HCN, TCN). • Operating realities and availability of facilities and resources at home and non-home operations; Specific requirements of expatriation and inpatriation movements; Factors affecting movement decisions; Preparing and supporting employees for movements (both outward and inward); Specific situations of women and special needs managers. • Evaluating performance of "moved" employees, Evaluation biases, Needs and issues; Global compensation practices and concerns, COLA. • Reallocation expenses, Value of Money, Base for Salary, Tax management, Productivity Stabilisation time; evaluating the impact of expatriation in performance and costs.	
	Module 4: Managing Cultural Issues in Global Organizations (15 Hours)	
	• Stereotyping and related cultural issues and managing their impact on employees; Diversity, Managing diversity, Variations creating diversity, managing diversity in hiring and other HR practices on an IHRM level. • Industrial Relations, Cultural elements in IR, Concerns in transposing best practices and operating practices across cultures, IR situations across different countries and cultures, Ethics in IR and Employee management, Union Management by MNCs; Country specific factors affecting IHRM practices; Basic IHRM theories (Hertzberg's 2 Factor Theory,	

	Hofstede’s 4 Dimensions of Culture. • Different interpretations of Maslow’s Hierarchy of Needs across cultures); Leadership styles across different operating countries and cultures; Team management in IHRM situations and MNCs), Issues in managing globally diverse and dispersed teams; Recent trends in IHRM, Ethics, CSR, Employee activism, Developing organizational capabilities, HR Outsourcing, e-Enablement of HR activities. • HR and IHRM as a source of competitive advantage, Rise of the Gig economy, Meeting the demands of international expansion, Managing the factors that influence the global work environment, IHRM and Control; Managing Cross-border mergers and acquisitions, Relevance, Concerns, Role of IHRM; IHRM as a Strategically important part of any organization, especially an MNC.	

10	**Reference Books:** • Dowling, Peter J., Marion Festing, and Allen D. Engle. International Human Resource Management. 7th ed., Cengage Learning, 2017. • Sheikh, Nadeem S. Cross-Cultural Management: A Knowledge Management Perspective. Springer, 2018. • Moran, Robert T., Sarah V. Harris, and George H. Moran. Managing Cultural Differences. 9th ed., Routledge, 2014. • Scullion, Hugh, and David G. Collings. International and Comparative HRM: A Study of the Global Workforce. Palgrave Macmillan, 2011. • Thomas, David C., and Kerr C. Inkson. Cultural Intelligence: Surviving and Thriving in the Global Village. 3rd ed., Berrett-Koehler Publishers, 2017. • Collings, David G., and Kamel Mellahi. The Globalization of Human Resource Management. Routledge, 2009. • Gudykunst, William B., editor. The Handbook of Cross-Cultural Management Research. Sage Publications, 2009. • Beamer, Linda, and Iris Varner. Intercultural Communication in the Global Workplace. 5th ed., McGraw-Hill Education, 2011. • Johnson, Jonathan L. Global HRM: A Critical Perspective. Palgrave Macmillan, 2015. • Paige, R. Michael. Cultural Dimensions of Expatriate Management. Intercultural Press, 1993.	

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Class Test	10
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60 Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	**Attempt any Two of the following: (Module – 1)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-2	**Attempt any Two of the following: (Module – 2)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-3	**Attempt any Two of the following: (Module – 3)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-4	**Attempt any Two of the following: (Module – 4)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
3	Ms. Ashiyana Shaikh	

AC – 27-11-2024

Item No. –03

Approved by the BOS in Bachelor of Commerce (Management Studies) on 16-11-2024 Item no. 04.

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Title of the Course: - Consumer Behaviour

Programme: Bachelor of Commerce (Management Studies)

Semester -V

Syllabus for 4 Credits

Course from the Academic Year – 2025-2026

Name of the Course: Consumer Behaviour

Sr. No.	Heading	Particulars
1	**Description the course :**	Consumer behavior is the study of how people and organizations make decisions about what to buy, use, and dispose of in order to satisfy their needs and wants
2	**Vertical :**	Major
3	**Type :**	Theory
4	**Credit:**	4 credits
5	**Hours Allotted :**	60 Hours
6	**Marks Allotted:**	100 Marks Continuous Evaluation 40 Marks Semester End Examination 60 Marks
7	**Course Objectives**: 1. To highlight the importance of understanding consumer behavior in Marketing 2. To study the environmental and individual influences on consumers 3. To understand consumer behavior in Indian context 4. To help learners to understand the decision-making processes of consumers.	
8	**Course Outcomes**: 1. Define the conception of consumer behaviour and reveal its importance in the context of marketing 2. Describe the target market and determine the positioning strategy according to Consumer characteristics and behaviour. 3. Identify factors that influence consumer behaviour and examine the consumer decision -making process 4. Understand the consumer needs.	

	9	**Modules**	
		Module 1: Introduction To Consumer Behaviour	
		• Meaning of Consumer Behaviour, Features and Importance • Types of Consumer (Institutional & Retail), Diversity of consumers and their behaviour-Types Of Consumer Behaviour • Profiling the consumer and understanding their needs • Consumer Involvement • Application of Consumer Behaviour knowledge in Marketing • Consumer Decision Making Process and Determinants of Buyer • Behaviour, factors affecting each stage, and Need recognition.	
		Module 2: Determinants of Consumer Behaviour	
		• Consumer Needs &Motivation (Theories - Maslow, Mc Cleland). • Personality – Concept, Nature of personality, Freudian, non - Freudian and Trait theories, Personality Traits and its Marketing significance, Product personality and brand personification. Self-Concept – Concept • Consumer Perception • Learning - Theory, Nature of Consumer Attitudes, Consumer Attitude • Formation &Change, Attitude - Concept of attitude	
		Module 3: Environmental Determinants of Consumer Behaviour	
		• Family Influences on Buyer Behaviour, • Roles of different members, needs perceived and evaluation rules. • Factors affecting the need of the family, family life cycle stage and size. • Social Class and Influences. • Group Dynamics & Consumer Reference Groups, Social Class & Consumer Behaviour - Reference Groups, Opinion Leaders and Social Influences In-group versus outgroup influences, role of opinion leaders in diffusion of innovation and in purchase process. • Cultural Influences on Consumer Behaviour Understanding cultural and sub-cultural influences on individual, norms and their role, customs, traditions and value system.	
		Module 4: Consumer decision making models and New Trends	

		• Consumer Decision making models: Howard Sheth Model, Engel Blackwell, Miniard Model, Nicosia Models of Consumer Decision Making • Diffusion of innovations Process of Diffusion and Adoption, Innovation • Decision process, Innovator profiles • E-Buying behaviour The E-buyer vis-a vis the Brick and Mortar buyer Influences on Ebuying	

10	**Reference Books:** • Mowen, John C., and Michael S. Minor. *Consumer Behavior: Building Marketing Strategy*. 12th ed., McGraw-Hill Education, 2017. • Peter, J. Paul, and Jerry C. Olson. *Consumer Behavior: A Strategic Approach*. Irwin/McGrawHill, 1996. • Cialdini, Robert B. *Influence: The Psychology of Persuasion*. Revised ed., Harper Business, 2006. • Solomon, Michael, Gary Bamossy, Søren Askegaard, and Margaret K. Hogg. *Consumer Behavior: A European Perspective*. 7th ed., Pearson, 2022. • Underhill, Paco. *Why We Buy: The Science of Shopping*. Updated and revised ed., Simon & Schuster, 2008. • Shugan, Steven M. *Consumer Behavior: A Research Perspective*. Addison-Wesley, 1980. • Wright, Peter, and S. B. M. N. K. P. Prasad. *The Psychology of Consumer Behavior*. Prentice Hall, 2001. • Peter, J. Paul, and Jerry C. Olson. *Consumer Behavior and Marketing Strategy*. 9th ed., McGraw-Hill Education, 2010.

Evaluation Pattern

Continuous Evaluation: 40%

Semester End Examination: 60%

	Total Marks
Assignment/Project Work/Presentation/Case Study	30
Class Test	10
Total	40

A learner must be present for each of the sub-components.

Semester End Examination Question Paper Pattern

Maximum Marks: 60 Duration: 2 Hours

All Questions are Compulsory Carrying 15 Marks each.

Q. No.	Particular	Marks
Q-1	**Attempt any Two of the following: (Module – 1)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-2	**Attempt any Two of the following: (Module – 2)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-3	**Attempt any Two of the following: (Module – 3)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**
Q-4	**Attempt any Two of the following: (Module – 4)** A. Full Length Question B. Full Length Question C. Full Length Question	**15 Marks**

Signature of Team Members

Sr. No.	Name	Signature
1	Dr. Sadhana Venkatesh	
2	Ms. Shalini Clayton	
3	Ms. Ashiyana Shaikh	

AC –
Item No. –

As Per NEP 2020

Tolani College of
Commerce
(Autonomous)

Knowledge is Supreme

Programmes:
Bachelor of Commerce (Management Studies)
Bachelor of Commerce (Accounting & Finance)
Bachelor of Commerce (Banking & Insurance)
Bachelor of Commerce (Financial Markets)

Semester V

Title of the Course: Block-Chain Technology

Syllabus for 4 Credits

From the Academic Year 2026-2027

Name of the Course: Block-Chain Technology

Sr. No.	Heading	Particulars
1	**Description of the Course :**	This course provides a comprehensive understanding of Block chain technology and Cryptocurrencies, exploring their fundamental concepts, architecture, and real-world applications. It introduces cryptographic principles, block chain networks, and smart contracts, followed by detailed insights into Bitcoin, Ethereum, and Hyperledger. Students will learn about mining mechanisms, distributed ledgers, and the legal and economic implications of cryptocurrencies.
2	**Vertical :**	Minor Basket
3	**Type :**	Theory
4	**Credit**:	04
5	**Hours Allotted :**	60 Hours
6	**Marks Allotted**:	100 Marks Continuous Evaluation : 20 Semester End : 60
7	**Course Objectives**: Learner will be able to : 1) Understand the foundational architecture and cryptographic principles of block chain technology. 2) Explore the evolution, protocols, and applications of major cryptocurrencies like Bitcoin and Ethereum. 3) Analyze the structure, mechanics, and legal aspects of Bitcoin in global and Indian contexts. 4) Evaluate blockchain's role in finance, governance, and emerging decentralized applications.	
8	**Course Outcomes**: Learner will be able to : 1) Explain core block chain concepts, components, and network types. 2) Demonstrate knowledge of cryptocurrency protocols, smart contracts, and distributed ledgers. 3) Assess Bitcoin's infrastructure including keys, wallets, transactions, and its use in Indian commerce. 4) Apply block chain solutions to real-world domains such as FinTech, supply chain, and e-governance	

9	**Modules**:-
	Module 1: Introduction to Block Chain (15 Hours)
	• Basic ideas behind block chain, how it is changing the landscape of digitalization, introduction to cryptographic concepts • Basic architecture of Block chain, different terminologies associated, Characteristics of Block chain, Types of networks, Introducing Smart contract concept in Block chain. • Core components of Block chain, Types of Block chains; Block chain Protocol, Permission & Permission less Block chains
	Module 2: Crypto Currency (15 Hours)
	• History, Distributed Ledger, Bitcoin protocols - Mining strategy and rewards, Ethereum Construction, DAO, Smart Contract, GHOST, Vulnerability, Attacks, Side chain, Name coin. • Stakeholders, Roots of Bitcoin, Legal Aspects-Crypto currency Exchange, Black Market and Global Economy. Applications: Internet of Things, Medical Record Management System, Domain Name Service and future of Block chain for crypto currencies. • Short History of Money and Trust, Bitcoin Mechanics, Introduction to Ethereum, Introduction to Hyper ledger.
	Module 3: **Bit Coins (15 Hours)**
	• Introduction to Bitcoins, Bitcoin : Digital Signature, Digital Keys, Private Keys, Public Keys • Bitcoins Addresses, Bitcoins Transactions, Bitcoins Network, Bitcoins Wallets, Bitcoins Payments, Bitcoins Clients and APIs, Bitcoins Limitation. • Bitcoins in Indian Commerce: Investment options, Legal Status, CDBC Digital Rupee.
	Module 4 : Applications and Future of Block Chain and Cryptocurrencies (15 Hours)
	• Use of block chain in banking and finance, role in supply chain management, e-governance • Integration of block chain in FinTech and Banking operations, de-centralized finance. • RBI and Government of India on cryptocurrencies. Taxation policies.

10	**Reference Books:** 1) Block Chain Technology: Concepts and Applications by Kumar Saurabh & Ashutosh Saxena (Author), 2020. 2) Basics of Bitcoins and Block chains by Antony Lewis, 2018. 3) Bit Coins and Cryptocurrency Technologies by Arvind Narayanan.	
11	**Internal Continuous Assessment: 40%**	**Semester End Examination : 60%**
12	**Continuous Evaluation through:** Class Test : 10 Marks Assignment : 30 Marks 40 Marks	
13	**Question Paper Pattern for Semester End Examination** **Maximum Marks: 60** **Duration: 2 Hrs.** **Note: All questions are compulsory. Each question has an internal choice.** ***[Refer to Next Page]***	

Question Number		Nature of Questions	Maximum Marks
1)		**Attempt any 3**	
	a)		15
	b)		
	c)		
	d)		
	e)		
2)		**Attempt any 3**	
	a)		15
	b)		
	c)		
	d)		
	e)		
3)		**Attempt any 3**	
	a)		15
	b)		
	c)		
	d)		
	e)		
4)		**Attempt any 3**	
	a)		15
	b)		
	c)		
	d)		
	e)		

Signatures of Team Members

Sr.No	Name	Signature
1.	Mr. Deepak Sharma	

Approved by the Academic Council on 27-11-2024 item no. 05

Approved by the BoS in Business Economics on 13-11-2024 item no. 05

As Per NEP 2020

Knowledge is Supreme

Tolani College of Commerce (Autonomous)

Programme: B.Com (wef 2025-2026) B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets B.Sc. in Information Technology (wef 2026-2027)

Syllabus for 4 credit Course

Title of the Course: Business Economics (Semester V) : Introduction to International Economics (Trade Theory, Trade Policy and International Monetary Economics)

Sr. No.	Heading	Particulars
1)	Description the course	This course offers a comprehensive exploration of international trade economics, exploring into fundamental theories, policies, and mechanisms that shape global economic interactions. Beginning with an overview of international economics, students will examine key trade theories, the dynamics of tariffs and non-tariff barriers, and the role of economic integration. The course also covers the details of balance of payments, including national income accounting, automatic and policy adjustment mechanisms, and the determinants of exchange rates within the foreign exchange market. By integrating theoretical concepts with real-world examples, this course equips students with a deep understanding of the complexities and challenges of international economic relations.
2)	Programme	B.Com. B.Com in Management Studies, B.Com in Accounting and Finance, B.Com in Banking and Insurance, B.Com in Financial Markets B.Sc. in Information Technology and B.Com in Taxation and Auditing
3)	Semester	V
4)	Course/ Subject	Business Economics: Introduction to International Economics (Trade Theory, Trade Policy and International Monetary Economics)
5)	Vertical:	Minor
6)	Type:	Theory
7)	Credits:	04
8)	Hours Allotted:	60
9)	Marks Allotted:	Total Marks: 100 Continuous Evaluation Marks: 40 Semester End Examination Marks: 60

Course Objectives: By end of this course student should be able to-

1) understand the fundamental theories and concepts that underpin international trade.
2) examine the impact of tariff and non-tariff barriers on international trade.
3) understand the structure and significance of the Balance of Payments and its impact on an open economy.

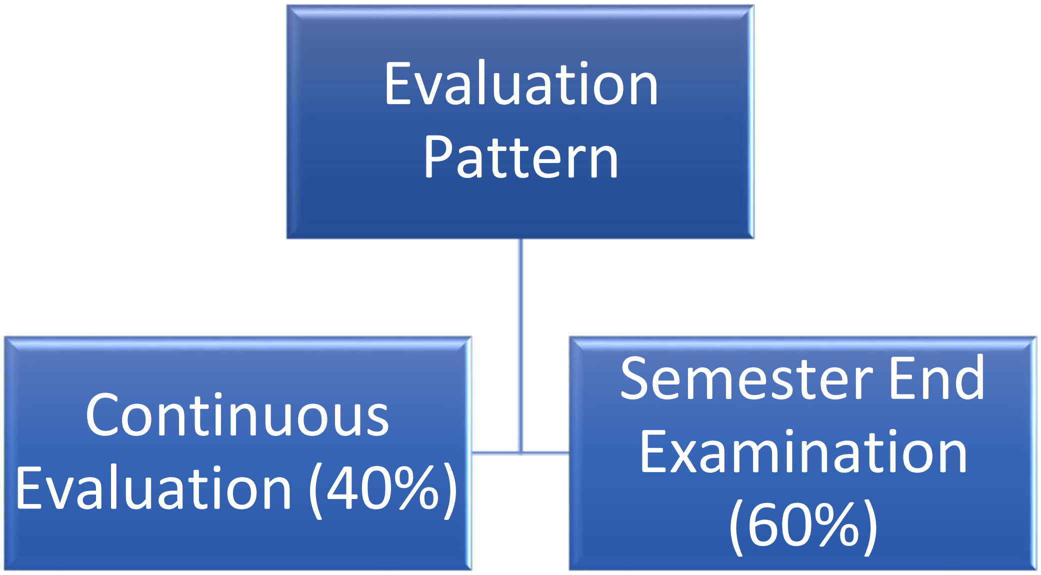
4) explore the mechanisms of exchange rate determination and the functioning of the foreign exchange market.
Course Outcomes: Upon completion of this course students will be able to: 1) explain and apply the different trade theories to analyse international trade patterns. 2) critically evaluate the effects of tariffs on trade between nations, particularly in the context of small economies. 3) analyse the causes of disequilibria in the Balance of Payments and propose measures to address them. 4) how exchange rates are determined and assess the implications of exchange rate fluctuations on international trade.

Module I: Elements of International Trade Theory (15 hours)	
1) Overview of International Economics	a) Meaning and subject matter of international economics. b) Importance of international economics. c) Differences between domestic and international trade. d) The globalisation of the world economy.
2) International Trade Theories	a) The Theory of Comparative Cost Advantage. b) The Factor Endowments Theory. c) Economies of Scale and International Trade. d) Imperfect Competition and International Trade (Product differentiation, relationship between intra-industry and H-O models and Measuring Intra-Industry Trade).
3) Terms of Trade	a) Meaning and Types of Terms of Trade (Net Barter Terms, Gross Barter, Income, Single Factoral, Double Factoral, Real Cost and Utility). b) Factors influencing terms of trade. c) Terms of trade and economic development. d) The Theory of Reciprocal Demand.
Module II: Elements of International Trade Policy (15 hours)	
1) Tariff Barriers	a) Tariffs: Meaning and objectives. b) Classification of Tariffs (Basis of levy, objectives and country-wise discrimination). c) Effects of tariffs (Partial equilibrium effects on a small country). d) The Theory of tariff structure (nominal tariff and the effective rate of protection) and the optimum tariff.
2) Non-Tariff Barriers (NTBs)	a) Meaning and objectives. b) Classification of NTBs (Quantitative trade restrictions, fiscal measures and others). c) Effects of an import quota (Partial equilibrium effect). d) Quota versus Tariff.
3) Economic Integration	a) Meaning and objectives. b) Advantages of economic integration. c) Types of economic integration (Preferential trade agreement, free trade area, customs union, common market, economic union and economic integration). d) Attempts at economic integration: The European Union, United States-Mexico-Canada Agreement (USMCA), BRICS and The Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC).
Module III: Elements of International Monetary Economics: Balance of Payments (15 hours)	
1) National Income Accounting and the Balance of Payments (BOP)	a) Gross domestic product and trade balance. b) The balance of payments accounts and its components. c) Deficit/surplus in the BOP. d) Disequilibrium in BOP: Causes, types of disequilibria and measures.

2) Open Economy Macroeconomics: Automatic adjustment mechanism.	a) Automatic price adjustment mechanism (under flexible exchange rate system) b) Automatic income adjustment mechanism (The foreign repercussions effect) c) Elasticity approach to the BOP (the ‘J’ curve effect) d) Monetary approach to BOP (under fixed and flexible exchange rates)
3) Open Economy Macroeconomics: Policy adjustment mechanism.	a) Expenditure-changing policy: Fiscal and Monetary Policy (simultaneous internal and external balance under fixed exchange rate and flexible exchange rate). b) Expenditure-switching policy: Devaluation and Revaluation (elasticity and absorption approach). c) The Assignment Problem: The Trevor Swan Model. d) The Assignment Problem (Policy Mix): The Mundell-Fleming Model.
Module IV: Elements of International Monetary Economics: Foreign Exchange Market and Exchange Rate (15 hours)	
1) Foreign Exchange Market	a) Meaning, features and functions of foreign exchange market b) Transactions in the foreign exchange market (Sport rate, forward rate, foreign exchange swap, currency swap, foreign exchange futures, options) c) Foreign exchange hedging, arbitrage and speculation d) Equilibrium in foreign exchange market
2) Exchange Rate Determination	a) Money, interest and the exchange rate. b) Price level and exchange rate in the long run: The Law of One Price and The Purchasing Power Parity Theory (Absolute and Relative versions). c) The Balance of Payments Theory and the Monetary Model of exchange rate determination. d) The Portfolio Approach or the Asset Market Approach to exchange rate determination.
3) International Monetary System and Exchange Rate Arrangements	a) Definition and criteria of classification of exchange rates (fixed, perfectly flexible, fixed but adjustable, foreign exchange rate band, crawling peg, dual exchange rates, managed floating and target zone). b) Monetary System: The Classical Gold Standard, the Inter-War Period, and the Bretton Woods System. c) The European Exchange Rate Mechanism. d) Options for International Monetary Reforms: Optimum Currency Areas, Currency Board Arrangements and Currency Union and Dollarization.

Basic References:

1) Moosa, I. (2011). *International finance: An analytical approach* (3rd ed.). Tata McGraw-Hill. New Delhi, India.
2) Pal, R. (2022). *International economics: Theory, policy and finance* (1st ed.). Himalaya Publishing House. Mumbai, India.
3) Salvatore, D. (2022). *International economics* (13th ed.). Wiley. New Delhi, India.



Continuous Evaluation

(A)
Research Project
(B)
Class Test

Continues Evaluation Research Project Component

Research Project Rules and Guidelines

1. Topic Selection

- Choose **one topic only** from the provided list given against your **ROLL NUMBER ONLY.**
- Change in topic will **NOT BE ALLOWED.**

2. Project Format

Each project must include the following sections:

Section	Description
Cover Page	Title, Student Name, Roll Number, Class, College, and Date
Index	List of sections with page numbers
Introduction	Brief background and significance of the topic
Objectives	Clearly state 2–3 aims of your research
Methodology	Mention how you collected data (primary/secondary), sample size, tools used
Data Analysis	Use tables, graphs, or charts to explain findings
Interpretation	Explain your results in simple terms
Conclusion	Summarise key insights; suggest improvements or actions
References	Books, articles, websites (follow proper citation style)
Appendix (if any)	Include survey questionnaires, raw data, etc.

THE PROJECT REPORT MUST BE HAND WRITTEN IN THE BOOK LET AUTHORISED BY THE COLLEGE. USE BLUE INK.

3. Data Collection

- Projects must be based on **real-world examples, data, or observations**.
- Data may be collected through:
  - Online research (reliable websites, economic reports, articles)
  - Small surveys (questionnaire/interview)
  - Case studies (small businesses, startups, etc.)
- Cite all sources properly.

4. Page Limit & Presentation

- **Page Count**: 15 pages (including appendices).
- Ensure **neatness, clarity, and logical flow** of ideas.
- You are free to **affix** relevant pics or draw diagrams.

Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 60 **Duration: 2 hours.**

Note: All questions are compulsory.

				MAX.MARKS
Q.1	a)		MODULE I	(5)
	b)			(5)
	c)			(5)
Q.2	a)		MODULE II	(5)
	b)			(5)
	c)			(5)
Q.3	a)		MODULE III	(5)
	b)			(5)
	c)			(5)
Q.4	a)		MODULE IV	(5)
	b)			(5)
	c)			(5)

Note sub-questions a, b and c can be on the following:

i) Definitions

ii) Short answers

iii) Explanatory notes

iv) Case lets and/or numerical problems requiring use of quantitative and/or qualitative methodology to find solutions.

@@@@@@@@@@@@

AC –
Item No. –

As Per NEP 2020

Tolani College of Commerce (Autonomous)

Knowledge is Supreme

Title of the Course: Income Tax Filing Procedures

**Programme: Bachelor of Commerce (Management Studies),
Bachelor of Commerce (Accounting & Finance),
Bachelor of Commerce (Banking & Insurance) and
Bachelor of Commerce (Financial Markets)**

Semester: V

**Syllabus for 2 Credit Course
From the Academic Year 2025-2026**

Name of the Course: Income Tax Filing Procedures

Sr. No.	Heading	Particulars
1	**Description the course:**	This course provides a comprehensive guide to the process, principles, and legal framework for filing Income Tax Returns (ITR). Designed for beginners and intermediate learners, it covers everything from the basics of income tax to the practical steps of preparing and submitting returns online. The course explores different ITR forms for individuals, businesses, and various types of incomes, ensuring students can accurately select and complete the correct form for diverse scenarios. Learners will gain hands-on experience with tax calculations, exemptions, and deductions, along with using official tax portals for filing returns. Topics like tax compliance, penalties for non-filing, and dealing with notices from the tax department are also covered, enabling learners to handle ITR filing confidently and responsibly.
2	**Vertical:**	VSC
3	**Type:**	Practical
4	**Credit**:	2 Credits
5	**Hours Allotted:**	30 Hours
6	**Marks Allotted**:	50 Marks Continuous Evaluation: 20 Semester-End Examination: 30
7	**Course Objectives:** 1. Learn to distinguish between various ITR forms and determine the correct form based on an individual's or business's income sources and taxpayer status. 2. Understand the TDS filing process, due dates, and compliance norms, including generating TDS certificates and filing TDS returns.	
8	**Course Outcomes**: 1. Learners will able to Identify and choose the correct ITR form for different taxpayer categories, ensuring compliance with filing requirements. 2. Learners will able to calculate TDS on payments such as salary, rent, interest, and contractor payments and deduct the appropriate amount.	
9	**Module 1: Income Tax and e-Filing of ITRs**	**(15 Hours)**
	• **Conceptual Framework-** Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications. • **Introduction to income tax** – basic terminology; types of assesse; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return • **E-Filing Platforms and Software -**Introduction to Official E-Filing Portals (e.g., Income Tax E-Filing Portal, GST Portal), Overview of Popular E-Filing Software and Their Features, How to Choose the Right Platform or Software Based on Filing Needs, Data Security and Privacy in E-Filing Systems	

	• **Types of Forms -** ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6.
	Module 2: <u>Tax Deduction at source (TDS)</u> **(15 Hours)**
	• **Introduction to TDS** -Basics of TDS and Its Purpose in Taxation, Overview of TDS Regulations and Compliance Importance of TDS in the Indian Tax System Key Concepts: Deductor, Deductee, and Threshold Limits • **TDS on Various Payments**-TDS on Salary (Section 192) TDS on Interest Payments (Section 194A)TDS on Contractor Payments (Section 194C)TDS on Rent (Section 194I)TDS on Commission and Brokerage (Section 194H)TDS on Professional and Technical Services (Section 194J)Overview of Other Important Sections and Payments Covered under TDS • **TDS Calculation and Deduction** -Understanding TDS Rates for Different Income Categories Threshold Limits and Exemptions, Calculating TDS on Salary (Including Surcharge and Cess), Practical Scenarios and Examples of TDS Calculation, Common Errors in TDS Calculation and How to Avoid Them • **TDS Compliance and Filing**s TDS **Return Filing**- Due Dates and Forms (24Q, 26Q, 27Q, etc.), Step-by-Step Guide to TDS Filing Process, TDS Challans (Challan ITNS 281) and Payment Procedures, Generating TDS Certificates (Form 16, 16A) for Deductees, Rectification and Correction of TDS Returns

10	**Reference Books:** 1. **Income Tax Law & Practice** • **Authors**: V.K. Singhania, Monica Singhania • **Publisher**: Taxmann Publications • **Year**: Updated annually (latest edition for current assessment year) 2. **Systematic Approach to Income Tax** • **Authors**: Dr. Girish Ahuja, Dr. Ravi Gupta • **Publisher**: Wolters Kluwer • **Year**: Updated annually for each assessment year 3. **Direct Taxes Law & Practice** • **Author**: Dr. Vinod K. Singhania • **Publisher**: Taxmann Publications • **Year**: Annual updates, tailored for the current tax year 4. **Income Tax Ready Reckoner** • **Authors**: R.N. Lakhotia, Subhash Lakhotia • **Publisher**: Vision Books • **Year**: Updated annually for quick reference on tax rules and filing 5. **Direct Tax Laws and International Taxation** • **Authors**: T.N. Manoharan, G.R. Hari • **Publisher**: Snow White Publications • **Year**: New editions each year in line with tax amendments

11	**Internal Continuous Assessment: 40%**	**Semester End Examination: 60%**

12 Continuous Evaluation through:

Sub-components	Maximum Marks	Conditions for passing
1) Assignment/Case Studies/Project/Field Visit	10	A learner must be present for each of the sub-components.
2) Class Test	10	
Total	20	

13 Format of Question Paper:

Semester End Examination Question Paper Pattern

Maximum Marks: 30 **Duration: 1 Hour.**

All Questions are Compulsory Carrying 15 Marks each

Question No	**Particular**	**Marks**
Q-1	**Attempt the following:** a. Theory/ Practical Questions b. Theory/Practical Questions OR c. Theory/ Practical Questions d. Theory/Practical Questions	 **08 Marks** **07 Marks** **08 Marks** **07 Marks**
Q-2	**Attempt the following:** a. Theory/ Practical Questions b. Theory/Practical Questions OR c. Theory/ Practical Questions d. Theory/Practical Questions	 **08 Marks** **07 Marks** **08 Marks** **07 Marks**

Note: Questions of 7/8 marks (Practical/theory) may also be divided as 2 questions of 10/5 marks (Practical/theory) or 1 full length question (Practical/theory) of 15 marks.

Signatures of Team Members

Sr. No	**Name**	**Signature**
1.	Mr. Murugan Nadar	
2.	Mr. Mubeen Shaikh	