

Goods and Service Tax in India

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India

Unit - 1 Introduction

Concept and types of Indirect Tax; Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101th

Amendment in Constitution of India ; Introduction of GST in India; Definition -

Supply, Aggregate Turnover, Person, Business , Appropriate Government, Mixed

Supply, Composite Supply, GSTN, GSTIN, E-Commerce Input Tax Credit etc. GST

Models: Single GST & Dual GST; Types of GST:-

CGST,SGST/UTGST,IGST ;

Levy and Collection of GST.

Unit - 2 Registration under GST

Persons liable to get registered, compulsory registration, procedure for registration, Documents required for registration; Reverse Charge

Mechanism, Composition Scheme and assessment under composition scheme; Zero

rated supply; Exemption from GST, GST tax rate.

Unit - 3 Input Tax Credit

Eligibility and conditions for taking Input Tax Credit,

Apportionment of ITC and Blocked Credit ; Various Documents under GST- Tax

Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher,

Receipt
Voucher, E-way bill, HSN Code and SAC Code.

Unit - 4 Assessment and Administration of GST

Types of GST Returns, Types of
Assessment & Assessment Procedure, Role and Functions of GST
Council, Tax
Authorities and their powers; Tax Deduction at Source & Tax
Collection at Source,
Refund of Tax.

Business Policy

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Unit - 1 Strategic Management

Concept of strategy, Dimension of strategic decision, Levels
of strategy, Strategy from modes, Overview of process of strategic
planning &
management.

Unit - 2 Mission Vision

“Mission” vision, objective setting, Business definitions, summery
statement of
strategy, Deducing strategy fraction & endeavours.

Unit - 3 Formulation of Strategy

Components of environment & Environmental analysis,
analysis of internal capabilities using different approaches,
Strengths, Weakness,
Opportunities, Threats (SWOT Analysis).

Unit - 4 Strategies alternatives for growth

Stable combinations & inter-national strategies.
Choice of Strategies, Generic Business Strategies, Portfolio Analysis,
Overview of
Implementation Aspects.

Governance & Business Ethics

Business Ethics**Unit - 1 Introduction**

Definition & nature Business ethics, Characteristics, Ethical theories; Causes of unethical behaviour; Ethical abuses; Work ethics; Code of conduct; Public good.

Unit - 2 Management of Ethics

Ethics analysis [Hosmer model]; Ethical dilemma; Ethics in practice- ethics for managers; Role and function of ethical managers- the Comparative ethical behaviour of managers; Code of ethics; Competitiveness, organizational size, profitability, and ethics; Cost of ethics in Corporate ethics evaluation. Business and ecological/environmental issues in the Indian context and case studies.

Unit - 3 Ethics in Functional Areas

Marketing, Finance, Human Resource and Information Technology.

Unit - 4 Environmental Ethics

Corruption and Gender Issues—Gender Ethics, Harassment and Discrimination.

Contemporary Audit**Contemporary****Audit****Unit - 1 Introduction**

Meaning and objectives of Auditing; Types of audit; Internal audit, Audit Process: Audit programme; Audit and books Working papers and evidences; consideration for commencing an audit, Routine checking and Test

checking Intern

Check System: Internal Control, Internal auditing.

Unit - 2 Audit Procedure

Verification of assets and liabilities. Audit of Limited Companies: Company Auditor - Appointment, Powers, Duties and Liabilities.

Unit - 3 Auditing Standards

Appointment, Powers, Duties and Liabilities of Auditors. Board Outlines of Company Audit and Auditor's Report. Special Audit of banking companies, Audit of educational institutions, Audit of insurance companies, Audit of non-profit companies, When Fraud is suspected and . When a running a business is proposed. Investigation; Divisible Profit and Dividend.

Unit - 4 Recent trends in Auditing

Nature and Significance of Cost Audit, Tax Audit; Management Audit and Computerized Audit.