

GLOBAL BUSINESS SCHOOL, HUBBALLI

Batch	: 2024-26	Semester :	3 rd
Course Code	: PG61T319	Credits :	03
Course Name	Goods and Service Tax		
Course faculty/s	Prof. Abdulfayyaz Patil		
Mobile No.	: 9743545151	E-mail ID.	: abdulfayyaz@globalbschool.in

COURSE OUTLINE

--- PART 1 ---

INTRODUCTION TO THE COURSE

Objectives:

To provide students with a comprehensive understanding of the **background, evolution, and framework** of GST in India.

To explain the **structure, constitutional provisions, and institutional role** of GST bodies such as the GST Council and GSTN.

To familiarize learners with key concepts of GST, including **supply, levy and collection of tax, time and place of supply, exemptions, reverse charge mechanism, and composition scheme**.

To develop knowledge of the **Input Tax Credit (ITC) system**, its computation, and its role in removing the cascading effect of taxes.

To impart practical skills in **registration, return filing, and compliance requirements** under GST for business entities.

To enable students to analyse the **managerial, trade, and policy implications** of GST on businesses and the overall economy.

To strengthen the ability of learners to apply GST concepts in **real-world business scenarios and decision-making**.

COURSE LEARNING OUTCOMES (CLO)

CLOs	DESCRIPTION	MAPPING @ levels		
		@ 3 rd Level	@ 2 nd Level	@ 1 st Level
CLO1	Explain the conceptual knowledge of GST, its framework, and its evolution in India.		1	
CLO2	Interpret the provisions relating to types of supply, place of supply, and valuation under GST.	1,2		
CLO3	Apply the rules of levy, exemptions, and computation of charges under GST	1,2		
CLO4	Calculate the Input Tax Credit (ITC) and net GST liability for different business transactions.	2,8		
CLO5	Evaluate the compliance requirements and prepare basic GST returns for a business entity.	2,4	5	

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
Effective Mapping	2.6	3		3	2			3	

COURSE CONTENT		Module Hours
MODULE 1	:	GST In India
MODULE 2	:	Supply Under GST:
MODULE 3	:	Input Tax Credit
Case Analysis		1
Test		2
Total		45

PRESCRIBED TEXT BOOK

- 1) Taxmann's GST Ready Reckoner, by V. S. Datey
- 2) GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal

OTHER READINGS AND REFERENCES

1. Taxmann's GST Ready Reckoner, by Dr. Vinod K. Singhania, Taxmann Publications Private Limited
2. Goods and Service Tax by Dr. H. C. Mehrotra, Notion Press Media Pvt Ltd.

3. Taxmann's GST Acts with Rules & Forms, book is edited by Taxmann's Editorial Board.
4. Goods and Services Tax (G.S.T) by, Dr. H.C. Mehrotra and Prof. V.P Agarwal, Sahitya Bhawan Publications, Agra.
5. Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
6. Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
7. Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
8. Beginner's Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhyा Prakashan Banagar.

Websites

- CBIC – Central Board of Indirect Taxes & Customs (cbic-gst.gov.in)
- GST Council (gstcouncil.gov.in)
- GSTN (Goods and Services Tax Network) (gstn.org.in)
- Press Information Bureau (PIB)

ASSESSMENT SCHEME AND WEIGHTAGE:

{a) END-TERM COMPONENT

Evaluation	Weightage (%)	Max Marks	Duration (in min)
Sem-end exam	67	50	180

{b} OTHER ASSESSMENTS

S. No.	Evaluation Item	Unit of Evaluation		Marks	Time	CLO
1	CASE REPORT	Individual		2.5	25 th Session	2
2	Project	Team		10	18 th Session	3, 4, & 5
3	TEST	Individual		2.5	11 th and 45 th session	1
4	Class Attendance	Individual		5	Assessed across all sessions	
5	Class Participation	Individual		2.5	Assessed across all sessions	
6	GMG Attendance	Individual		2.5	Assessed across all sessions	

PART 2: SESSION PLAN
 Reading and the Additional reading

Session	Topic	Pedagogy	Readings from text book	Pre-reads, Post reads &references/links
1	Module-1: GST In India: Introduction; Background, direct and indirect taxes,	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
2	Genesis of GST in India, Concept of GST, Benefits,	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
3	Stages of Evolution of Goods and Services Tax -	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
4	Methodology of GST – Subsuming of taxes-	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
5	Constitutional Background -Benefits of implementing GST	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
6	Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax -	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	

7	Structure of GST- Central Goods and Services Tax - State Goods and Services Tax - UTGST - Integrated Goods and Services Tax	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
8	Important concepts and definitions under CGST Act and IGST Act - GSTN – HSN Code - SAC code	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
9	Important concepts and definitions under CGST Act and IGST Act - GSTN – HSN Code - SAC code	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
10	GST council – Structure, Power and Functions	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
11	1 st Test			
12	Module -2: Supply Under GST: Introduction, concept of supply (Sec.7 of CGST Act), relevant definitions, composite and mixed supplies.	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
13	Scope of Supply - Composite and Mixed Supplies,	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
14	E-commerce under GST regime- Liability to pay tax	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	

15	Concept of time and place of supply & Import and Export: Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services; Levy and Collection of Tax - Rates of GST	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
16	Concept of time and place of supply & Import and Export: Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services; Levy and Collection of Tax - Rates of GST	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
17	Concept of time and place of supply & Import and Export: Time of supply- Place of supply- Significance- Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services; Levy and Collection of Tax - Rates of GST	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
18	Charge Of GST: Introduction, relevant definitions, extent, commencement, Levy and collection, composition of levy.	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
19	Charge Of GST: Introduction, relevant definitions, extent, commencement, Levy and collection, composition of levy.	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	

20	Reverse Charge Mechanism- Composition Scheme of Levy-Value of taxable supply	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
21	- Interstate supply- Intra state supply.			
22	Exemptions From GST;	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
23	Power of Grant Exemption from Tax [Section of the CGST Act/Section 6 of IGST Act],	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
24	Goods exempt from tax, list of services exempt from tax	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
25	Case analysis	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
26	Module-3: Input Tax Credit: Introduction, definitions, eligibility conditions for taking input tax credit,	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
27	Appointment of credits and blocked credits, credit in special circumstances, how	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
28	ITC is availed and utilised			

29	Payment of GST: Cascading Effect of Taxation- Benefits of Input Tax Credit	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
30	Payment of GST: Cascading Effect of Taxation- Benefits of Input Tax Credit	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
31	Manner of claiming input tax credit in different situations - Computation - Input service distribution -	Calculations	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
32	Manner of claiming input tax credit in different situations - Computation - Input service distribution	Calculations	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
33	Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit	Calculations	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
34	Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
35	Cases in which input tax credit is not available -	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
36	Tax Invoice - Unauthorized Collection of Tax - Credit Notes - Debit Notes -	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	

37	Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
38	Manner of payment of tax- Tax Deduction at Source - Collection of Tax at Source – Refunds.	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
39	Registration, Returns and Accounts and Assessment:	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
40	Registration - Persons Liable for Registration - Compulsory Registration	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
41	Deemed Registration- Procedure for 120 Registration	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
42	GSTIN - Amendment of Registration - Cancellation of Registration - Revocation of cancellation	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
43	Furnishing Details of Supplies - Returns - Accounts and Records- Forms for above – Assessment- An overview of various types of assessment.	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
44	Furnishing Details of Supplies - Returns - Accounts and Records- Forms for above – Assessment- An overview of various types of assessment.	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey& GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	

45	IA Test II	Lecture Method & Class Room Discussions	Taxmann's GST Ready Reckoner, by V. S. Datey & GST guide for Students Making GST - Good Simple Tax by Ca Vivek Kr Agrawal	
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ASSURANCE OF LEARNING PLAN (AOL PLAN)

1. CLOs and Mode of Assessment:

CLO No.	CLO (Description)	Mode of Assessment
CLO1	Explain the conceptual knowledge of GST, its framework, and its evolution in India.	Test
CLO2	Interpret the provisions relating to types of supply, place of supply, and valuation under GST.	Case
CLO3	Apply the rules of levy, exemptions, and computation of charges under GST	Project
CLO4	Calculate the Input Tax Credit (ITC) and net GST liability for different business transactions.	Project
CLO5	Evaluate the compliance requirements and prepare basic GST returns for a business entity.	Project

Deliverables

1. Explanation of GST Concept & Background
2. Understanding of GST Compliance & Need for Proper Implementation
3. Understanding of GST Impact on Businesses
4. Calculation of GST Liabilities / Input Tax Credit / Refunds
5. Justification & Recommendations
6. Relevant case selection & Nature of Issue
7. Professionalism: Timely Submission, Presentation, Teamwork & Code of Conduct

Assessment Rubrics:

CLO No.	Exceed Expectation	Meet Expectation	Does not meet Expectation
1 &2	Meeting more than 4 deliverables.	Meeting 1 to 3 deliverables	Meeting 1 and 2 deliverables
3, 4 &5	Meeting more than 3 of the project deliverables.	Meeting at least 2 of the above deliverables	Meeting less than 2 deliverables

Project Objective:

Students will select a real or hypothetical firm (manufacturing, trading, or service) and practically apply the concepts of GST levy, exemptions, ITC, computation of charges, and filing of returns. This will enable them to bridge theoretical knowledge with practical compliance requirements.

Project Tasks (Aligned with CLOs)

- 1. Apply the rules of levy, exemptions, and computation of charges under GST**
 - Identify all taxable and exempt supplies of the chosen firm.
 - Apply correct GST rates (CGST, SGST, IGST, UTGST).
 - Show computation of GST payable on sales.
- 2. Calculate Input Tax Credit (ITC) and Net GST Liability**
 - Collect/assume purchase data (with GST invoices).
 - Identify eligible & blocked credits.
 - Compute Input Tax Credit (ITC).
 - Calculate Net GST liability = Output GST – Eligible ITC.
- 3. Prepare basic GST returns**

Deliverables

- **Project Report** covering:
 - Introduction of the firm (real or hypothetical).
 - GST levy and exemptions applied.
 - ITC calculation with sample invoices.
 - Net GST liability computation.
 - Compliance checklist and mock return filing.

POLICY ON PLAGIARISM:

Plagiarism of any kind and to any extent can attract penalty by the concerned faculty. The assessment can range from being awarded a ‘zero’ for that particular component, with no further opportunity to improve. Repetition of the offence would result in holding up IA for such candidates.

Attendance Marks:

Attendance	0-75%	76-80%	81-85%	86-90%	91-95%	96-100%
Marks	0	1	2	3	4	5

Submitted by: Prof. Abdulfayyaz Patil

Signature

Date: 22.09.2025

Area Chair

Director

Course Name	International Financial Management	Credit	3
Course Code	PG61T318	Semester	III
MBA Batch	2024-26	No. of students	
Faculty members(s)	Dr. MAHESH BENDIGERI		
Mobile No & Email ID	9342585290 , maheshb@globalbschool.in		

COURSE OUTLINE

PART 1

INTRODUCTION TO THE COURSE

This course is concerned with the financial management of the firms that operate in the increasingly globalized business environment. Emphasizing broad concepts and real-world practices rather than extensive quantitative material, the course offers a concise introduction to international finance and provides a clear, conceptual framework for analyzing key financial decisions in multinational firms. The approach of the course is to treat international financial management as a natural and logical extension of the principles learned in the introductory financial management course.

COURSE OBJECTIVES (CO)

At the end of this course the student will be able to

Describe the **international monetary system** and the foreign exchange markets. **Forecast exchange rates based** on the parity conditions that should apply between spot rates, forward rates, inflation rates, and interest rates. Convert currencies using spot, future, and cross rates and identify arbitrage opportunities. **Apply knowledge of derivatives** to risk management in international financial markets. Explain translation, transaction, and economic exposure to exchange rate changes. **Describe how interest rate risk affects financial decision** making in the international business arena.

COURSE LEARNING OUTCOMES (CLO)

CLOs	DESCRIPTION	MAPPING @ levels		
		@ 3 rd Level	@ 2 nd Level	@ 1 st Level
CLOs	By the end of the course, the student should be able to:			
CLO1	Demonstrate understanding of international finance, globalization, and MNCs.	1		
CLO2	Apply exchange rate theories, forecasting, and hedging techniques in FX risk management.	2		
CLO3	Evaluate global financing, trade finance, and capital budgeting decisions	8		
CLO4	Critically assess global issues, ethics, and technology trends in international finance	1		

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
Effective Mapping	3	3						3	

COURSE CONTENT

Topics to be covered:

Module 1: Introduction to International Financial Management	: 4hrs
Module 2: Foreign Exchange Markets and Exchange Rate Determinants	: 4hrs
2.1: Exchange Rate Determination and Forecasting	: 6hrs
2.2: Exchange Rate Risk Management	: 10hrs
 Module 3: Financing Decisions in International Business	 : 4hrs
3.1: International Trade and Finance	: 4hrs
3.2: International Capital Budgeting	: 8hrs
Module 04: Current Issues in International Financial Management	: 3hrs
	45hrs

PRESCRIBED TEXT BOOK

1. Multinational Business Finance : David Eitman
2. International Financial Management : Jeff Madurai

OTHER READINGS AND REFERENCES

1. Financial Management : Khan and Jain
2. Multinational Capital Budgeting : Sharan

POLICY ON PLAGIARISM:

The course expect zero plagiarism in respective of copying live project formats, content. Any student found of doing the same will lose the marks accordingly.

ASSESSMENT SCHEME AND WEIGHTAGE:

{a} END-TERM COMPONENT

Evaluation	Weightage (%)	Marks	Duration (in minutes)
End-Term	67%	50	3hrs

{b} OTHER ASSESSMENTS

S. No.	Evaluation Item*	Unit of Evaluation	Weight age	Marks	Time	CLO
1	Seminar	Group	10%	2.5	S5 to S40	CLO1
2	Live Project	Individual	20%	5	S20	CLO2
3	Test	Individual	20%	5.0	S40	CLO3
4	Case Study	Individual	10%	2.5	S45	CLO4
5	Class Participation	Continuous	10%	2.5		
6	GMG	Events	10%	2.5		
7	Attendance	Based on Slab	20%	5.0		
			100%	25		

PART 2: SESSION PLAN

Session.	Topic	Pedagogy	Readings from text book	Pre-reads, Post reads & references/links
1	Course Outline Presentation	Lecture & PPT		
2	Modul 1: Overview of International Financial Management; Differences between Domestic and International Finance;	Lecture & PPT		https://www.studiersnel.nl/nl/document/universiteit-utrecht/international-financial-management/summary-ch-1-ch-2/9684812?utm_source=chatgpt.com
3	Globalization and Its Impact on Financial Management;	Lecture & PPT		
4	The Role of Multinational Corporations.	Lecture & PPT		
5	Module 2: Structure and Functioning of Foreign Exchange Markets; Spot and Forward Exchange Rate;	Lecture & PPT		
6	Determinants of Exchange Rates: Economic Indicators, Interest Rates, and Political Factors;	Lecture & PPT		
7	Arbitrage Opportunities in Foreign Exchange Markets	Lecture & PPT		https://bauer.uh.edu/rsusmel/4386/09_16%20%28ch%2007%29.pdf
8	Problems	Problem Solving		

9	Module 2.1: Theories of Exchange Rate Determination: Purchasing Power Parity (PPP),	Lecture & PPT		https://dducollegedu.ac.in/Datafiles/cms/ecourse%20content/theories%20of%20exchange%20rate%20determination.pdf
10	Theories of Exchange Rate Determination: Purchasing Power Parity (PPP),	Lecture & PPT		
11	Interest Rate Parity (IRP); International Fisher Effect;	Lecture & PPT		https://dducollegedu.ac.in/Datafiles/cms/ecourse%20content/theories%20of%20exchange%20rate%20determination.pdf
12	Currency Forecasting Techniques	Lecture & PPT		https://www.slideshare.net/slideshow/chapter-9forecasting-exchange-ratespptx/266931085
13	Case Study: Currency Crises and Their Impact on Financial Management;	Case Study		https://www.investopedia.com/articles/economics/08/currency-crises.asp?utm_source=chatgpt.com
14	Problems	Problem solving		
15	Module 2.2: Types of Foreign Exchange Exposure: Transaction, Translation, and Economic Exposure;	Lecture & PPT		https://corporatefinanceinstitute.com/resources/foreign-exchange/foreign-exchange-risk/
16	Types of Foreign Exchange Exposure: Transaction, Translation, and Economic Exposure;	Lecture & PPT		
17	Hedging Techniques: Forwards, Futures, Options, and Swaps;	Lecture & PPT		

18	Hedging Techniques: Forwards, Futures, Options, and Swaps;	Lecture & PPT		
19	Risk Management Strategies for Multinational Corporations; Case Studies on Effective Risk Management	Case study		https://cpdonline.co.uk/knowledge-base/business/companies-excelling-risk-management/
20	Risk Management Strategies for Multinational Corporations; Case Studies on Effective Risk Management	Case study		
21	Problems	Problem solving		
22	Problems	Problem solving		
23	Problems	Problem solving		
24	Problems	Problem solving		
25	Module 3: Global Sources of Finance: Debt and Equity;	Lecture & PPT		
26	Capital Structure Decisions in Multinational Firms;	Lecture & PPT		https://www.studocu.com/row/document/kca-university/international-finance/capital-structure-decisions-in-multinational-corporations/31279806
27	Capital Structure Decisions in Multinational Firms;	Lecture & PPT		
28	The Role of International Financial Institutions (IMF, World Bank)	Lecture & PPT		
29	Module 3.1 Relationship between International Trade and Finance; Trade Financing Instruments;	Lecture & PPT		
30	Trade Financing Instruments;	Lecture & PPT		

31	Impact of Trade Policies on International Finance	Lecture & PPT		https://www.fnb.co.za/blog/investments/articles/InvestorEducation-20241008/?blog=investments&category=Markets&articleName=InvestorEducation-20241008&srsltid=AfmBOoqwZA0ffTZmY9BmX1-EdqI7fGzQWJS44Jyd4ikibNvIIRGA0PP
32	Case Study: Analysis of Trade Finance in a Multinational Corporation	Case Study		
33	Module3.2 Capital Budgeting in an International Context; Cost of Capital for Multinational Firms;	Lecture & PPT		
34	Foreign Direct Investment (FDI) Evaluation Techniques	Lecture & PPT		
35	Political and Economic Risk Analysis in Capital Budgeting.	Lecture & PPT		
36	Problems	Problem solving		
37	Problems	Problem solving		
38	Problems	Problem solving		
39	Problems	Problem solving		
40	Test	2.5 marks		
41	Module 4 Global Economic Challenges and Their Impact on Financial Management;	Lecture & PPT		https://insightss.co/blogs/impact-of-global-economic-factors-on-financial-risk/

42	Ethical Issues in International Finance; The Role of Technology in International Financial Transactions;	Lecture & PPT		
43	Future Trends in International Financial Management.	Lecture & PPT		
44	Future Trends in International Financial Management.	Lecture & PPT		
45	Case Study Test	Case Study Test		

Live Project Guidelines
Application of Law of One Price using Big Mac Index
Date of Announcement : _____

Guidelines:

Apply the law of one price theory and determine whether rupee is undervalued or overvalued. Using Big Mac Index

1. Select any one identical product
2. Ascertain the price of identical product selected, in 15 different countries, which has exchange rate with dollar.
3. Convert the price into dollar denominated value
4. Ascertain the implied PPP in dollar
5. Compare the implied PPP price in dollar with the closing exchange rate prevailing on _____ of the selected countries.
6. Write your analysis
7. Write Company Profile, Product Profile.
8. Also submit the mini project report in a soft copy format, with excel working sheet.
9. Draw suitable graph to represent undervalued currencies and overvalued currencies.

The format of big mac index is given below for your reference.

Country	Price of Product in respective country	Price in Dollar equivalent	Implied PPP in Dollar	Prevailing Exchange rate in Dollar on 30 th April 2025	% under Valuation	% Overvaluation

Last Date for submission is _____

It is an Individual Live Project

Marks = 2.5

Prof. Mahesh Bendigeri

Dean Academics

Dean Research

Live Project 1.1:
Forecasting of Exchange Rate using Purchasing Power Parity
Date of Announcement: _____

Guidelines:

Using the Purchasing Power Parity concept collect the information regarding

1. Inflation Rate prevailing in 10 countries including India
2. Collect the spot exchange rate between India and selected countries as on _____
3. Using PPP theory forecasting the forward exchange rate for _____ between India and selected country.
4. Use the below format for your analysis

Country	Inflation Rate for year _____	Exchange Rate as on _____	Forward Rate as on _____ using PPP model	Actual Exchange Rate as on _____	% under Valuation	% Overvaluation

Last Date for submission is _____

It is an Individual Live Project

Marks = 2.5

Dr. Mahesh Bendigeri
 Dean Academics
 Dean Research

Attendance Marks:

Attendance	<75%	76-80%	81-85%	86-90%	91-95%	96-100%
Marks	0	1	2	3	4	5

CLO Measurement Rubrics

CLO	Exceed Expectation	Meet The Expectation	Not meet the expectation
Seminar CLO1	<i>Team will be evaluated on content, presentation skills, timing and team which get more than 2 will be considered as exceeded the expectation</i>	<i>Team will be evaluated on content, presentation skills, timing and team which get more than 1 to 2 will be considered as meet the expectation</i>	<i>Team will be evaluated on content, presentation skills, timing and team which get less than 1 will be considered as not meet the expectation</i>
Live Project CLO 2	<i>Students who select product sold in 15 countries, find the value in terms of rate in respective country, inflation rate, Interest Rate of respective countries, analysis over valued/undervalued currency and state minimum 5 reasons for same. And also forecast the exchange rate using IRP, PPP theory. Use graph and table for analysis Will score between 4 to 5marks</i>	<i>Students who select product sold in 15 countries, find the value in terms of rate, inflation rate, Interest Rate of respective countries, analysis over valued/undervalued currency and state minimum 2 reasons for same. And also forecast the exchange rate using IRP, PPP theory. Will score between 3 to 4marks</i>	<i>Students who select product sold in 15 countries, find the value in terms of rate, inflation rate, Interest Rate of respective countries, analysis over valued/undervalued currency and doesn't state reasons for same. And also forecast the exchange rate using IRP, PPP theory. Will score between 1 to 3marks</i>
Test CLO 3	<i>Students who score More than 4</i>	<i>Students who score between 2 to 4</i>	<i>Students who score below 2</i>
Case Study CLO 4	<i>Students who write proper case facts, analyse the case and give proper justification for the question asked will get more than 2</i>	<i>Students who write proper case facts, analyse the case and give moderate justification for the question asked will get between 1 to 2</i>	<i>Students who write only case facts, analyse the case and doesn't give proper answer to the questions will be below 1</i>

Video Link:

<https://www.5paisa.com/finschool/> (Forex market operation)

<https://study.com/academy/lesson/different-methods-of-forecasting-exchange-rates.html>

Case study:

Case study 1 - Blades Decision to go International

Case Study 2- Lufthansa Corporation and Transaction Exposure

Short Term Certification Course offered by FinSchool

<https://www.5paisa.com/finschool/course/currency-derivatives-course/>

Adjunct Faculty:

1. Axis Bank – Forex Dept
2. HDFC Bank - Forex Dept
3. Ken Agrotech – 100% export oriented unit, Kalgatagi
4. Anand Kadkol

Submitted by :

Course Faculty: Dr. Mahesh Bendigeri

Signature & Date:

Approved by:

Area Chair (if applicable)

Dean Academics

Director

GLOBAL BUSINESS SCHOOL, HUBBALLI

Batch	: 2024-26	Semester :	3 rd
Course Code	: PG61T316	Credits :	03
Course Name	Mergers, Acquisitions and Corporate Restructuring		
Course faculty/s	Prof. Abdulfayyaz Patil		
Mobile No.	: 9743545151	E-mail ID.	: abdulfayyaz@globalbschool.in

COURSE OUTLINE

--- PART 1 ---

Introduction to the Course

The course focuses on the design, analysis, and implementation of financial strategies aimed at repositioning and revitalizing companies faced with major competitive or environmental challenges, problems, and opportunities. The course helps students to understand how to create corporate value by restructuring a company or by combining businesses. This Course will provide conceptual and practical insights into the nuances of various methodologies for corporate restructuring, M&A methodologies, LBOs, and other such transactions that are commonly used in inorganic growth and strategic finance. Deal aspects such as choice of method, valuation, structuring, tax, and regulatory framework will be covered in detail using case study discussions.

COURSE OBJECTIVES

To provide students with a comprehensive understanding of the **strategic, financial, legal, and managerial aspects** of mergers, acquisitions, and restructuring.

To explain the **objectives, motives, theories, and synergies** behind corporate mergers and acquisitions, with special reference to the Indian context.

To familiarise students with the **types, processes, valuation approaches, and methods of financing** in M&A deals.

To develop knowledge of **corporate restructuring techniques** such as joint ventures, spin-offs, leveraged buyouts (LBOs), management buyouts (MBOs), and employee stock ownership plans (ESOPs).

To impart practical insights into **merger accounting practices** under the Indian Companies Act and related provisions.

To enable students to analyse **corporate control mechanisms, takeover defences, and the regulatory framework** including SEBI and CCI guidelines.

To examine the **post-merger integration challenges** in accounting, HR, and organizational

systems.

To strengthen students' analytical and decision-making skills through **valuation exercises, case studies, and real-world applications** in M&A.

COURSE LEARNING OUTCOMES (CLO)

CLOs	DESCRIPTION	MAPPING @ levels		
		@ 3 rd Level	@ 2 nd Level	@ 1 st Level
CLO1	At the end of the course, the students will be able to: Explain the challenges of corporate restructuring		1	
CLO2	Analyse the risk associated with corporate restructuring and mergers	1,2		
CLO3	Estimate the value of mergers and acquisitions using valuation approaches	4,8		
CLO4	Critically examine the failure of mergers and design a post-merger integration plan	2,4	3	
CLO5	Estimate post-merger financial ratios	2,4	5	

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
Effective Mapping	2.5	3	2	3	2			3	

COURSE CONTENT		Module Hours
MODULE 1	Mergers and Acquisitions & Corporate Restructuring	13
MODULE 2	Merger and Acquisition valuation	16
MODULE 3	Corporate control mechanisms and takeover	12

	defences	
Case Analysis		2
Test		2
	Total	45

PREScribed TEXT BOOK

“Mergers and Acquisitions” by Rajinder Aurora, Kavita Shetty, Sharad Kale , Oxford University Press

Financial Management by Khan & Jain

OTHER READINGS AND REFERENCES

1. “Mergers and Acquisitions”- A P Dash, I K International Publishing, New Delhi
2. “Mergers and Acquisitions and Corporate Restructuring” – Prasad R Godbole, 2nd Edition, New Delhi
3. Merger and Acquisitions (Text and Cases) by B Rajesh Kumar, Tata Mc Graw Hills Publication.
4. Merger and Acquisitions by Machiraju, New Age Publications.
5. Merger, Acquisitions and Corporate Restructuring (Strategies & Practices) by Rabi Narayan Kav, International Book House Pvt.Ltd.
6. “Mergers and Acquisitions and Corporate Restructuring” – Patrick Gaughan, Wiley India., NewDelhi.\
8. [Economic Times, www.economictimes.com](http://www.economictimes.com)
9. [The Wall Street Journal, www.wsj.com III.](http://www.wsj.com)
10. [The Economist, www.economist.com](http://www.economist.com)
11. [Financial Times, www.ft.com](http://www.ft.com)

ASSESSMENT SCHEME AND WEIGHTAGE:

{a) END-TERM COMPONENT

Evaluation	Weightage (%)	Max Marks	Duration (in min)
Sem-end exam	66	50	180

{b} OTHER ASSESSMENTS

S.No.	Evaluation Item*	Unit of Evaluation	Weight	Marks	Time	CLO
1	CASE REPORT	Individual	10.00%	2.5	14 , 15 &32 nd , Session	CLO 1,2

2	Project	Team	40.00%	10	20th Session	CLO 3,4, 5
4	TEST	Individual	10.00%	2.5	13 th & 45 th session	CLO 2,3
5	Attendance	Individual	20.00%	5	Throughout the course	
6	Class Participation	Individual	10.00%	2.5	Throughout the course	
	GMG	Individual	10%	2.5	All sessions	

PART 2: SESSION PLAN

Reading and the Additional reading

Session	Topic	Pedagogy	Readings from the textbook	Pre-reads, Post reads & references/links
1	Course outline/ Module 1: Mergers and Acquisitions – objectives and emergence of the M&A wave in India	Lecture, Discussions	Chapter 3	
2	Motives for corporate mergers. Theories of merger-hypothesis concerning M&A.	Lecture, Discussions	Chapter 3	Hostile takeover of Mindtree by L&T: What investors should do?
3	Synergy of merger – Operating synergy & financial synergy.	Lecture, Discussions	Chapter 3	
4	Five stage model due diligence methods of financing mergers – cash offer – share exchange ratio merger as a capital budgeting decision	Lecture, Discussions	Chapter 3	https://www.indiatoday.in/business/story/who-is-cafe-coffee-day-owner-vg-siddhartha-1575045-2019-07-30 Post Read:

5	Five stage model due diligence methods of financing mergers – cash offer – share exchange ratio merger as a capital budgeting decision	Lecture, Discussions	Chapter 3	https://www.indiatoday.in/business/story/who-is-cafe-coffee-day-owner-vg-siddhartha-1575045-2019-07-30 Post Read:
6	Negotiating the Merger and closing the deal.	Lecture, Discussions	Case study India Yamaha Motors @ page 50	
7	Corporate Restructuring – Meaning, objectives & methods of restructuring –	Lecture, Discussions	Chapter 1	Understanding Max India's Corporate Restructuring
8	Joint ventures – corporate sell off & spin off – Equity carve out – leveraged buy outs (LBOs)	Lecture, Discussions		
9	Joint ventures – corporate sell off & spin off – Equity carve out – leveraged buy outs (LBOs)	Lecture, Discussions		
10	Management buyouts (MBOs) – difference between LBO and acquisition –	Lecture, Discussions		
11	Employee Stock Option Plans (ESOPs);	Lecture, Discussions		
12	Master Limited Partnership (MLP)	Lecture, Discussions		
13	Master Limited Partnership (MLP)	Lecture, Discussions		
14	Test 1			
15	I IA CASE ANALYSIS	Havells India: The Sylvania Acquisition Decision (A)		

16	Module 2: Merger and Acquisition valuation – valuation approach – discounted cash flow valuation.	Lecture, Discussions	Chapter 6 & Financial Management, Chapter 33 , Khan and Jain Page 33.2	Problems
17	Valuation approach – discounted cash flow valuation.	Lecture, Discussions	Chapter 6 & Financial Management, Chapter 33 , Khan and Jain Page 33.2	Problems
18	Equity valuation – Relative valuation - Synergy & Value creations –	Lecture, Discussions	Financial Management, Chapter 33 , Khan and Jain Page 33.2	
19	Valuating operating & financial synergy – valuing corporate control –		Financial Management, Chapter 33 , Khan and Jain Page 33.2	
20	Valuating operating & financial synergy – valuing corporate control –		Financial Management, Chapter 33 , Khan and Jain Page 33.2	
21	valuing of LBO (Practical)		Financial Management, Chapter 33 , Khan and Jain Page 33.2	
22	valuing of LBO (Practical)		Financial Management, Chapter 33 , Khan and Jain Page 33.2	
23	Accounting for Amalgamation	Problems solving	Financial management by IM Panday	Problems solving
24	Accounting for Amalgamation	Problems solving	Financial management by IM Panday	Problems solving
25	Accounting for Amalgamation	Problems solving	Financial management by IM Panday	Problems solving

26	Pooling of Interest Method, Purchase Method,	Lecture, Discussions		
27	Net Assets Method, Net Payment Method & Intrinsic Method-	Lecture, Discussions		
28	Net Assets Method, Net Payment Method & Intrinsic Method-	Lecture, Discussions		
29	Procedure laid down under Indian Companies Act	Lecture, Discussions		
30	Accounting for M&A (Practical).	Problem solving		
31	Accounting for M&A (Practical).	Problem solving		
32	2nd IA Case Analysis CAIRN VEDANTA MERGER			https://economictimes.indiatimes.com/markets/stocks/news/vedanta-completes-cairn-india-merger-heres-whats-in-store-for-shareholders/articles/how/58140352.cms?from=mdr
33	Module 3: Corporate control mechanism and takeover defences, coercive offers and defence –	Lecture, Discussions	Chapter 2	
34	Corporate control mechanism and takeover defences, coercive offers and defence –	Lecture, Discussions	Chapter 2	Case for discussion: Imperial chemical industry failed attempt to takeover Asian paints chapter 2 page 72
35	Corporate control mechanism and takeover defenses, coercive offers and defense –	Lecture, Discussions	Chapter 2	

36	Anti take over amendments – Crown jewel – Shark Repellents – Poison Pill – Pacman – Green mail – White Knight – Golden Parachute;	Lecture, Discussions	Chapter 5	
37	Anti take over amendments – Crown jewel – Shark Repellents – Poison Pill – Pacman – Green mail – White Knight – Golden Parachute;	Lecture, Discussions	Chapter 5	
38	Anti take over amendments – Crown jewel – Shark Repellents – Poison Pill – Pacman – Green mail – White Knight – Golden Parachute;	Lecture, Discussions	Chapter 5	
39	Legal and Regulatory framework of M&A: Companies Act 1956 /2013, Income Tax Act 1961, SEBI Act, SEBI takeover Code etc	Lecture, Discussions		Post-Merger Changes in Public Sector Banks : A Case of National Bank Ltd. and Bank of Gujarat Ltd. Girish Mainrai 1 Sarvesh Mohania 2 IJF April 2020
40	Legal and Regulatory framework of M&A: Companies Act 1956 /2013, Income Tax Act 1961, SEBI Act, SEBI takeover Code etc	Lecture, Discussions		
41	Legal and Regulatory framework of M&A: Companies Act 1956 /2013, Income Tax Act 1961, SEBI Act, SEBI takeover Code etc			
42	Post merger issues & Integration (Accounting/Systems/HR);			
43	Post merger issues & Integration (Accounting/Systems/HR);			
44	Role of Competition Commission of India.			

45	25 Internal Test 2 : Marks 25. Module 3 and 4 th			
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ASSURANCE OF LEARNING PLAN (AOL PLAN)

1. CLOs and Mode of Assessment:

CLO No.	CLO (Description)	Mode of Assessment
CLO1	Explain the challenges of corporate restructuring	Case Method
CLO2	Analyse the risk associated with corporate restructuring	Test
CLO3	Estimate the value of mergers and acquisitions	Project
CLO4	Critically examine the failure of mergers and design a post-merger integration plan	Project
CLO5	Estimate post-merger financial ratios	Project

2. Assessment Rubrics: **Deliverables:** (CLO 1 & 2)

1. Understanding of strategic intent in M&A.
2. Understanding the need for corporate restructuring.
3. Understanding the competitive environment.
4. Calculation of value of Target using different methods based on the data given
5. Justification for decision made
6. Professionalism: timely submission, presentation.

CLO No.	Exceed Expectation	Meet Expectation	Does not meet Expectation
2&3	Meeting more than 5 deliverables.	Meeting 1 to 3 deliverables	Meeting 1 and2 deliverables

Assessment Rubrics for Group Case Presentation (CLO 3, 4 & 5)

Deliverables:

1. Explain the Nature of the deal: merger, acquisition, or takeover.
2. The valuation for the merger EPS calculations for combined firm and Synergies likely to emerge to the combining and the combined firm(s) from the deal
3. The basis for exchange rates Interpret the concepts of Affordability and Earnings per Share Dilution
4. Due diligence and its takeaways
5. HR challenges of M&A
6. Role of an integrator in M&A Integration challenges
7. Professionalism: timely submission, presentation skills, team work.

CLO No.	Exceed Expectation	Meet Expectation	Does not meet Expectation
3, 4, 5	Meeting more than 4 of the project deliverables mentioned above	Meeting at least 3 of the above deliverables	Meeting less than 2 deliverables

POLICY ON PLAGIARISM:

Plagiarism of any kind and to any extent can attract penalty by the concerned faculty. The assessment can range from being awarded a 'zero' for that particular component, with no further opportunity to improve. Repetition of the offence would result in holding up IA for such candidates.

Attendance Marks:

Attendance	0-75%	76-80%	81-85%	86-90%	91-95%	96-100%
Marks	0	1	2	3	4	5

Financial valuation using Excel

https://youtu.be/kyKfJ_7-mdg?si=j3gCbUZ5xmql5AZU

Submitted by: Prof. Abdulfayyaz Patil

Signature

Date: 22.09.2025

Area Chair

Director

Course Name	Personal Finance and Tax Planning	Credit	3
Course Code	PG61T317	Semester	III
MBA Batch	2024-26	No. of students	
Faculty members(s)	Dr. MAHESH BENDIGERI		
Mobile & Email	9342485290, maheshb@globalbschool.in		

COURSE OUTLINE

--- PART 1 ---

INTRODUCTION TO THE COURSE

The aim of this course is to help students understand how to manage their personal money wisely and respond to the changing financial world. Students will learn not only the basic concepts but also how to apply them in real life to build and manage wealth.

The course covers different areas of personal financial planning, including:

Financial Planning & Investment Management – how to set goals, plan finances, and invest in stocks, bonds, and other assets. Wealth Creation & Management – methods and tools for growing and protecting wealth. Estate & Tax Planning – how to plan for taxes and manage inheritance/estate issues. Risk Management – understanding financial risks and how to reduce them.

COURSE OBJECTIVES (CO)

The objectives of this course is to prepare students with little or no experience in personal finance to make money management decisions. To Orient the students on how to analyze the interrelationships of budgeting, banking, credit, taxation, investments, insurance, and estate planning in the ever changing business environment and taxation environment. To train the students on computation of taxable income and e-filing of IT returns.

COURSE LEARNING OUTCOMES (CLO)

CLOs	DESCRIPTION	MAPPING @ levels		
		@ 3 rd Level	@ 2 nd Level	@ 1 st Level
CLOs	By the end of the course, the student should be able to:			
CLO1	To demonstrate an understanding of the need for financial planning in everyday life, and give examples of the tools available to assist in the planning and record keeping;		2	
CLO2	To analyse factors affecting personal financial planning and the advantages and disadvantages of various <i>investment options</i>	1		
CLO3	To demonstrate the importance of personal financial statement and tax planning	1		
CLO 4	To Assess the demographic and investment profile of investor & suggest area of investment.	1		

POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
Effective Mapping	3	2						

COURSE CONTENT

Topics to be covered:

Module 1: Financial Planning Process	: 5hrs
Module 1.1: Financial Statements and Plans	: 8hrs
Module 2: Investment Avenues & Tax Planning	: 5hrs
Module 2.1: Basic of Tax	: 5hrs
Module 3: Overview of Computation of Gross Total Income	:17hrs
Module 3.1: Income Tax Authorities & Filing Returns	: 5hrs
	:45hrs

PRESCRIBED TEXT BOOK

1. *Personal Financial Planning (wealth management) by S. Murali & K.R. Subbakrishna , Himalaya Publisher*
2. *Income Tax Law and Practice - N Hariharan , Tata McGraw Hill publication.*

OTHER READINGS AND REFERENCES

1. [https://www.icsi.edu/media/webmodules/Final Direct Tax Law 17 12 2020.pdf](https://www.icsi.edu/media/webmodules/Final%20Direct%20Tax%20Law%2017%2012%202020.pdf)
2. <https://www.personalfn.com/fns/financial-planning/case-studies>
3. Business Standard newspaper – Monday – Case study on Personal Finance

POLICY ON PLAGIARISM: *The course expect zero plagiarism in respective of copying of assignment, live project formats, content. Any student found of doing the same will lose the marks accordingly.*

ASSESSMENT SCHEME AND WEIGHTAGE:

{a} END-TERM COMPONENT

Evaluation	Weightage (%)	Duration (in minutes)
End-Term	67%	3hrs

{b} OTHER ASSESSMENTS

S. No.	Evaluation Item	Unit of Evaluation	Weight	Time	CLO
1	<i>Test 1</i>	<i>Individual</i>	5.0 (20%)	<i>S19</i>	<i>CLO1</i>
2	<i>Live Project</i>	<i>Group</i>	5.0(20%)	<i>S20</i>	<i>CLO2,4</i>
3	<i>Case Study</i>	<i>Individual</i>	5.0 (20%)	<i>S40</i>	<i>CLO3</i>
4	<i>Class Participation</i>	<i>Individual</i>	2.5 (10%)	<i>Continuous</i>	
5	<i>GMG Attendance</i>	<i>Individual</i>	2.5 (10%)		
6	<i>Attendance</i>	<i>Individual</i>	5.0 (20%)		
	<i>Total</i>		25.0		

PART 2: SESSION PLAN

Session.	Topic	Pedagogy	Readings from text book	Pre-reads, Post reads & references/links
1	Overview of Lesson Plan & Beginning of Module 1: Financial Planning Process - Utilities of Personal Financial Planning Techniques – The Personal Financial Planning Process	Lecture, PPT		<i>How 'Early Bird Gets The Worm' Strategy Works In Real Life</i> https://www.personalfn.com/fns/how-early-bird-gets-the-worm-strategy-works-in-real-life
2	M1: Planning for a Life Time – The Financial Planning Environment	Lecture, PPT Article: financial planning thumb rules		https://economictimes.indiatimes.com/wealth/plan/financial-planning-thumb-rules/articleshow/54439162.cms
3	M1: Various Determinants of Personal Income.	Lecture,PPT		
4	M1: Various Determinants of Personal Income.	Lecture,PPT		
5	M1: Various Determinants of Personal Income.	Lecture,PPT		
6	M1: Various Determinants of Personal Income.	Short presentation		
7	Module 1.1: Financial Statements and Plans : The Role of Financial Statements in Financial Planning –	Lecture,PPT		People want money but are reluctant finance planners

8	M1.1: Preparing Personal Balance Sheet and Income and Expense Statement based on Life Cycle Approach	Lecture,PPT		https://economictimes.indiatimes.com/wealth/invest/money-is-essential-but-most-people-are-still-reluctant-to-learn-how-to-handle-it-via-financial-investment-planning/articleshow/116722135.cms
9	M1.1: Using Personal Financial Statements	Lecture,PPT		
10	M1.1: Problems on preparing personal financial statement	Problems		
11	M1.1: Problems on preparing personal financial statement	Problems		
12	M1.1: Problems on preparing personal financial statement	Problems		
13	M1.1: Problems on preparing personal financial statement	Simulation		
14	Module 2: Investment Avenues & Tax Planning - Meaning and Purpose of Investment –Factors Considered in the Choice of Investments			What Verma needs to do to meet money goals
15	M2: Short & Long-term investments - FDs – Post Office Schemes			https://economictimes.indiatimes.com/wealth/invest/verma-should-shift-out-of-poor-performing-mfs-invest-more-in-fixed-income-to-save-for-money-goals/articleshow/116723460.cms

16	M2: Short & Long-term investments - Insurance – Mutual Funds – Real Estate – Bullion markets			
17	M2: – Short & Long-term investments - Equity – Debt – Commodities – IDRs, PPF, NPS			
18	M2: Developing Investment Strategy.			
19	Internal Component	Test	5.0	
20	Orientation on Live Project	Live Project	5.0	
21	Module 2.1 : Basic of Income Tax			
22	M2.1: Basic Concepts	Lecture & PPT		
23	M2.1: Residential Status (RS) & Tax Incidence (TI), Income Exempted from Tax	Lecture & PPT		
24	M2.1: Problems on RS, TI	Problems		
25	M 2.1: Problems on RS, TI	Problems		
26	Module 3 : An overview of computation of Gross Total Income	Lecture & PPT		
27	Module 3 : An overview of computation of Gross Total Income	Lecture & PPT		
28	Module 3 : An overview of computation of Gross Total Income	Lecture & PPT		
29	Module 3 : An overview of computation of Gross Total Income	Lecture & PPT		
30	Module 3 : An overview of computation of Gross Total Income	Lecture & PPT		
31	Module 3 : An overview of computation of Gross Total Income	Lecture & PPT		
32	M3: Deductions from the Gross Total Income u/s 80C to 80U	Lecture & PPT		
33	M3: Tax rates & Calculation of Tax liability	Lecture & PPT		

34	<i>Problems on Computation of Gross Total Income and Tax liability</i>	Lecture & PPT		
35	<i>Problems on Computation of Gross Total Income and Tax liability</i>	Lecture & PPT		
36	<i>Problems on Computation of Gross Total Income and Tax liability</i>	Lecture & PPT		
37	Module 3.1: Income Tax Authorities & Filing Returns	Lecture & PPT		
38	M3.1 ; Traces (26 AS) – Form No. 16 A – ITR I & II –	Lecture & PPT		
39	M3.1: Permanent Account Number & Aadhar linkage	Lecture & PPT		
40	Case Study Test	In Class	5.0	
41	M3.1 : Tax Audit, Qualities & Qualifications required in auditors	Lecture & PPT		
42	M3.1: forms, reporting & disclosure in financial statement,	Lecture & PPT		
43	M3.1: Settlement of Cases	Lecture & PPT		
44	Practical Session on filing of Income tax return	Hands on experience		
45	Practical Session on filing of Income tax return	Hands on experience		

Live Project

Guidelines:

Each team has to select any one topic for doing live Project from the given below list.

- Each team has to design a questionnaire and get it approved by course faculty: Dr. Mahesh Bendigeri
- Questionnaire should consist of two section:
 - Section A: Demographic Profile of Respondent
 - Section B : Questions related to topic
- The questionnaire will be common to each team
- Sample size should be min. 150 and max. 250
- Each member in the team has to get min. 30 questionnaire duly filled in by the respondent
- Questionnaire should be filled using hard copy only. No google form

Report should contain:

Ch 1: Introduction, objectives, research methodology, limitation

Ch 2: Review of Literature

Ch 3: Analysis and Findings

Bibliography and Annexure - Questionnaire

Timeline :

- Finalization of Topic : _____
- Finalization of Questionnaire : _____
- (first come first basis the questionnaire will be checked and approval will be given)
- Completion of Survey : _____
- Submission of Hard Copy of Live Project : _____
- Live Project & Presentation : 5marks
- Those who fail to comply with the timeline will lead to lose marks accordingly.

Blog on Tax Planning

<https://blog.ipleaders.in/tax-planning/>

Video links:

<https://www.youtube.com/watch?v=yJu5eKL-1OA>

<https://www.youtube.com/watch?v=9ZVKaTrYc-4>

<https://study.com/academy/lesson/video/personal-finance-planning-taxes-assets-investing.html>

<https://www.youtube.com/watch?v=oI8sMcvegKY>

Certification

VAC – 30hrs - FLAP Course offered by NJ Wealth - Free

Short Term Certification : Free

Financial Planning through Mutual Funds offered by Finschool

Adjunct Faculty:

Mr. Prakash Yalavatti – Offline Mode

Webinar:

Mr. Rohan K – Online Mode

Assessment of Learning Plan

1. The Course Learning Outcomes (CLOs) assessed in this course:

CLO	Description of CLO
CLO1	To demonstrate an understanding of the need for financial planning in everyday life, and give examples of the tools available to assist in the planning and record keeping;
CLO 2	To analyse factors affecting personal financial planning and the advantages and disadvantages of various investment options
CLO3	To demonstrate the importance of personal financial planning and tax planning

2. CLOs chosen for assessment along with mode of assessment:

CLO No.	CLO	Mode of Assessment
CLO1	To demonstrate an understanding of the need for financial planning in everyday life, and give examples of the tools available to assist in the planning and record keeping;	<i>Test 1</i>
CLO 2,4	To analyse factors affecting personal financial planning and the advantages and disadvantages of various investment options	<i>Live Project</i>
CLO3	To demonstrate the importance of personal financial statement and tax planning	<i>Case study</i>

3. Assessment Rubrics

CLO No.	Exceed Expectation	Meet Expectation	Does not meet Expectation
1	<i>Student who score more than 4 marks</i>	<i>Student who score between 2 to 4 marks</i>	<i>Student who score below 1marks</i>
2,4	<i>Student group which gets all the 150 questionnaire duly filled from the assigned sample group And set 4 valid objectives, do hypothesis testing using any one relevant statistical tool and prepare the report with at least 10 significant findings. Will get above 4</i>	<i>Student group which gets 100 to 120 questionnaire duly filled from the assigned sample group And set 2 valid objectives, do hypothesis testing using any one relevant statistical tool and prepare the report with at least 6-8 significant findings. Will get between 2 to 4</i>	<i>Student group which gets less than 80-100 questionnaire duly filled from the assigned sample group And set objectives, and do analysis using basic statistical tools will get less than 2</i>
3	<i>Students who prepare and analyse the personal financial statement and provide suggestion for improving reducing tax liability will get more than 4marks</i>	<i>Students who prepare personal financial statement but doesn't analyse it properly and provide normal suggestion for improving reducing tax liability will get between 2 to 4</i>	<i>Students who prepare the personal financial statement and but does not analyse and give suggestion for improving reducing tax liability will get below 2 marks</i>

Submitted by :

Course Faculty : Dr. Mahesh Bendigeri

Signature & Date:

Approved by:

Area Chair (if applicable)

Dean Academics

Director