

GANPAT UNIVERSITY									
FACULTY OF MANAGEMENT STUDIES									
Programme		Master of Business Administration				Branch/Spec.	International Business		
Semester		III				Version	1.0.0.1		
Effective from Academic Year			2021-22			Effective for the batch Admitted in			June 2020
Subject code		2IIIA08IAT		Subject Name		INTERNATIONAL ACCOUNTING AND TAXATION			
Teaching scheme						Examination scheme (Marks)			
(Per week)	Lecture(DT)		Practical(Lab.)		Total		CE	SEE	Total
	L	TU	P	TW					
Credit	4	0	0	0	4	Theory	60	40	100
Hours	4	0	0	0	4	Practical	-	-	-
Pre-requisites:									
Objective									
The objective of this course is to acquaint the students with the accounting needs and taxation impact in International Business and to analyze the accounting measurement and reporting issue unique to multinational business transactions.									
Learning Outcome:									
<ul style="list-style-type: none"> <li>2IIIA08IAT.CO1 Understand global accounting frameworks, comparative financial reporting standards, and international inflation accounting.</li> <li>2IIIA08IAT.CO2: Apply concepts of international financial management, foreign financial statement analysis, and transfer pricing mechanisms in multinational contexts.</li> <li>2IIIA08IAT.CO3: Analyze taxation provisions governing cross-border transactions, non-resident income, and Double Taxation Avoidance Agreements (DTAAs).</li> <li>2IIIA08IAT.CO4: Evaluate international tax policies, GST framework, and compliance mechanisms to ensure transparency and ethical tax management.</li> </ul>									
Theory syllabus									
Unit	Content								Hrs
1	Conceptual Development and Comparative Development Patterns, Currency Transactions, Managing Information Systems, International Perspective on Inflation Accounting, Financial Reporting and Disclosures.								15
2	Analyzing Foreign Financial Statements, Financial Management of Multinational Entities, Transfer Pricing and International Accounting, International Standards and Multinational Organisations								15
3	Definition of the term "Income", Charge of Income Tax, Scope of Total Income, Income-tax Rates and computation of total income and tax payable, Minimum Alternate Tax, Security Transaction Tax, Dividend Distribution Tax, Special Rates for Non-Residents, Residential Status and Tax Incidence, Foreign Income and Foreign Tax payers – categories of Income. Transfer Pricing, Double Taxation Avoidance Agreements, Obtaining Advance Rulings, Special Economic Zones (SEZs) Tax Management: Filing of Returns and Assessments, Penalties and Prosecutions, Appeals and Revisions								15
4	Provisions in case of Non Residents for gains from shipping business, mineral oil business, business of operation of aircrafts, business of civil construction, provision for head office expenditure in case of non-resident, Tax on Dividend, Royalty and technical services fee in the case of foreign company, Tax on income from units or bonds purchased in foreign currency or capital gain arising on their transfer in case of Offshore Fund, Tax on Income of Foreign Institutional Investors from Securities, Tax on Non-resident Sportsman or sports association, Tax Deduction at Source in respect of payments to Non-Residents, Special Provisions for Non-Resident Indians under section 115.								15

	GST - Goods and Services Tax a • Goods & Services Tax: - Introduction - Basic Concepts and Definitions - SGST, CGST and IGST - Taxability and Exemptions for goods services under GST - Input Tax Credit - Overview of Reverse Charge Mechanism - Overview of Procedural Aspects	
Practical content		
Text Books		
1	Angharad Miller, lynne Oats Principles of International Taxation, Bloomsburry Professional.	
Reference Books		
1	Arpon, Jeffrey S and Radebaugh, Lee H. International Accounting and Multinational Enterprises. New York, John Wiley, 1985	
2	Choi, Frederick D S and Mueller Gerhard G. International Accounting. Englewood Clifffs, New Jersey, Prentice Hall Inc., 1984	
3	Evans, Thomas G. International Accounting and Reporting. London, MacMillan, 1985	
4	Gray S. J. International Accounting and Transactional Decisions, London, Butterworth, 1983	
5	Rathore, Shirin. International Accounting. Prentice Hall Inc., 1996.	
6	Chaturvedi Tarun, Bhandari Vandana – Handbook for NRI (Commercial Law Publishers (India) Pvt. Ltd., 4th Edition)	
7	Angharad Miller, lynne Oats Principles of International Taxation, Bloomsburry Professional.	

- Students will have understanding on the accounting needs and taxation impact in International Business.
- To analyse the accounting measurement and reporting issue unique to multinational business transactions.
- To be able to manage taxation of a company.

Note: Version 1.0.0.0 (First Digit= New syllabus/Revision in Full Syllabus, Second Digit=Revision in Teaching Scheme, Third Digit=Revision in Exam Scheme, Forth Digit= Content Revision)

L=Lecture, TU=Tutorial, P= Practical/Lab., TW= Term work, DT= Direct Teaching, Lab.= Laboratory work

CE= Continuous Evaluation, SEE= Semester End Examination

### Mapping of CO with PO and PSO:

Semester 3: Course Name: 2IIIA08IAT INTERNATIONAL ACCOUNTING AND TAXATION							
Course outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7
2IIIA08IAT.CO1	3	2	1	3	1	2	0
2IIIA08IAT.CO2	3	2	2	3	2	3	1
2IIIA08IAT.CO3	2	3	2	3	3	2	1
2IIIA08IAT.CO4	1	2	3	3	1	3	2

Semester 3: Course Name: 2IIIA08IAT InTERNATIONAL ACCOUNTING AND TAXATION			
Curse Outcomes	PSO - 1	PSO - 2	PSO - 3
2IIIA08IAT.CO1	3	1	2
2IIIA08IAT.CO2	2	3	1
2IIIA08IAT.CO3	3	3	2
2IIIA08IAT.CO4	2	3	3