Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore
Shri Vaishnav Institute of Commerce

Choice Based Credit System (CBCS) in Light of NEP-2020
B.Com. - V SEMESTER (2022-2026)

BCOM504 - MANAGEMENT ACCOUNTING

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOM504	MAJ/MIN	Management Accounting	60	20	20	-	-	3	-	-	3

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **MAJ/MIN-** Major/Minor Course

*__Teacher Assessment__ shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To familiarize and develop an understanding of basic concepts, tools and techniques of management accounting used for business decisions.It will help students to develop further skills in maintaining accounting records and will provide in-depth exposure of financial statement Analysis.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).
Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 To acquaint student with the basic Management accounting concepts, tools and techniques for decision making.

CO2 Understand the contents and significance of financial statements analysis.

CO3 Understand the use of ratio analysis in the interpretation of financial statements.

CO4 Analyze Cash Flows from Operating, Investing and Financing Activities separately as per AS-3 (Revised)

CO5 Understand the Concept and Features of Cost–Volume–Profit (CVP) Analysis.

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BCOM504 - MANAGEMENT ACCOUNTING

COURSE CONTENT

UNIT – I: Introduction to Management Accounting Definition of Management Accounting, Nature or Features of Management Accounting, Scope of Management Accounting, Objectives of Management Accounting, Role or Functions of Management Accounting, Utility of Management Accounting, Limitations of Management Accounting

UNIT – II: Analysis and Interpretation of Financial Statements: Introduction,Financial Statements,Users of Financial Statements,Financial Statement Analysis

UNIT – III: Ratio Analysis: Meaning of Ratio and Ratio Analysis, Various Classifications of Ratios, Computation of Ratios, Use of Ratios in Analysis, Limitations of Ratio Analysis

UNIT – IV: Cash Flow Statement: Introduction, Need and Importance of Cash Flow Statement, Meaning of Cash and Cash Equivalent, Types of Cash Flow, Presentation of Cash Flow Statement, Limitations of Cash Flow Statement

UNIT – V: Cost–Volume–Profit Analysis Meaning of Cost–Volume–Profit (CVP), Analysis Features of CVP Analysis Objectives of CVP Analysis, Elements of CVP Analysis, Break-Even Analysis (BE Analysis), Break-Even Chart (BE Chart) Presentation of BE Chart.

SuggestedReadings

1. Arora M.N. (2016) *Cost and Management Accounting*. Himalaya Publishing House; Third Edition
2. Horngren F. (2008) *Cost Accounting, a Managerial Emphasis.* PrenticeHall.
3. Kupappapally, J. (2010) *Accounting for Managers*. PHI Learning's.
4. Maheshwari, S.N. (2013) *Cost and management Accounting*. Sultan Chand and Sons.

Chairperson	**Chairperson**	**Controller of Examination**	**Joint Registrar**
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BCOMBF502 MARKETING OF BANKING SERVICES

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME					L	T	P	CREDITS
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMBF502	MAJ/MIN	Marketing of Banking Services	60	20	20	-	-	3	-	-	3

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **MAJ/MIN-** Major/Minor Course

Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To expose the students with the marketing of banking services in India along with various marketing techniques and mechanisms. To acquaint the students with various marketing techniques and mechanisms.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Familiarize and understand the concept of Marketing of Banking services.

CO2 Analyze the business environment through environment scanning techniques applicable to banking sector.

CO3 Evaluate the customer need and perception through customer need analysis.

CO4 Discuss and Evaluatethe effectiveness and viability of market segmentation in India's Context.

CO5 Understand the role and importance of a Marketing information research to the banking industry.

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BCOMBF502 MARKETING OF BANKING SERVICES

COURSE CONTENT

UNIT I: Marketing concepts and their application to Banking Industry: Marketing concepts and Elements, Necessity of Marketing for banks, Special features of Bank Marketing, Product and Service Marketing.

UNIT II: Environmental Scanning –Assessment and Management of Competition –Macro and Micro factors influencing the market goods and services, applicability to Banking, Banking regulation and its impact on Bankmarketing strategies, Understanding competition, Identification of competition and their focus, Strategic benefits of good competition.

UNIT III: Customer need analysis and customer care: customer focus, understanding customer need, Consumer motivation and buying behavior, perception / behavior, other factors affecting buying behavior, decision making process, (individual and organizational), selective exposure, selective distortion, and effect on consumer behaviour.

UNIT IV: Market Segmentation(banking): Product Designing, Marketing, feedback and review, purpose and content of product / Marketexpansion, Mass Marketing and Marketing segmentation, Definition of Market segmentation, Characteristics of aviable Market segment –Benefits from Market segmentation, Disadvantages –Market segmentation, techniques for personal and corporate customers.

UNIT V:Market information Research: Definition of marketing research and market research-Differences, Contributions of Marketing Research to a bank, Types of data –primary and secondary, Management Information System and Marketing Research, need for situation analysis, steps involved in the development of a situation analysis –objective,strategies and tactics, sources of information for situation analysis.

Suggested Readings
1. Jha S. M. (2007) *Bank Marketing*, Himalaya Publications, 2nd Edition.
2. Macmillan J., (2018) *Marketing of Banking Services*, Macmillan India Limited.
3. Saritha P. (2014) *Marketing of Banking Financial Services*, Serial Publications.
4. Saxena, K.K. *Bank Marketing*, Skylark Publication, New Delhi.
5. Seth R. (1997) *Marketing of banking services*, Macmillan India limited, Madras.

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BCOM501- AUDITING

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
BCOM501	DSE	Auditing	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE** – Discipline Specific Elective

*****Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To understand objective and concept of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).
Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Understand and familiarize with the principles, procedure and techniques of Auditing.

CO2 Understand the Audit Program, Internal check system & Verification of Assets and liabilities

CO3 Acquire the skills of Vouching and Verification

CO4 Understand the duties and responsibilities of Company Auditor, Auditor's report.

CO5 Get knowledge about Investigation and able to understand the process of special audit Banking, Insurance, Educational and Non -Profit Institution.

COURSE CONTENT

UNIT-I:Introduction - Definition, objective of Audit, Advantages and limitation of audit, Types of Audit, Basic Principles of governing audit

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BCOM501- AUDITING

UNIT-II: Internal Check System: Routine Checking, Internal Check and Test Checking, Internal Control and Audit Procedure.

UNIT-III: Vouching: Verification of Assets and Liabilities. Vouching of cash transactions

UNIT-IV: Company audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible Profits and Dividend, Auditor's report: Cleaned and Qualified report.

UNIT-V: Investigation: Objectives, Difference between audit and investigations, Process of Investigation, Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

Suggested Readings
1. Ainapure V., Ainapure M. (2018) *Auditing and Assurance*, PHI Learning Pvt. Ltd.
2. Kumar R., Sharma V. (2016), *Auditing: Principles and Practices*, PHI Learning Pvt. Ltd.
3. RanaT. J., (2016) *Auditing,* Sudhir Prakashan
4. Tondan B.N., (2019) *A Hand book on Practical Auditing*: Sultan Chand & Sons, New Delhi.

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BCOMBF503 BANKING THEORY REGULATORY MECHANISM

	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL						
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
BCOMBF503	DSE	Banking Theory Regulatory Mechanism	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE** – Discipline Specific Elective

*__Teacher Assessment__ shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives
This course is designed to expose the students with the functioning of banking institutions in India along with various reforms and regulatory mechanism in Banking Sector.

Examination Scheme
The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes
CO1   Understand the role, Scope and importance ofBanking Regulation Act.

CO2   Identify and evaluate the Financial Sector Reforms.

CO3   Develop an insight and understanding Rationalization of Interest Rates.

CO4   Practical knowledge of various regulatory guidelines and effectiveness of Monetary Policy

CO5   Deep Understanding ofBASEL Norms.

COURSE CONTENT

UNIT I: Banking Regulation Act 1949: Title and Scope of The Act, RBI Act 1934, Role of RBI as a Regulatory Mechanism.

UNIT II: Financial Sector Reforms: Sakhmoy Chakravarthy Committee 1985, Narasimman committee Report I and ll –Prudential norms: Capital Adequacy norms – Classification of Assets and Provisioning. Latest Developments: NPA initiatives, Sarfaesi, SS4, IBC, NCLT etc.

BCOMBF503 BANKING THEORY REGULATORY MACHENISM

UNIT III:Rationalization of Interest Rates: Structures of Interest Rates(Short –Term and Long Term), Impact on Savings and Borrowings.

UNIT IV:Monetary Policy: Regulatory Measures, Concept of Money Supply, Regulation of Money Supply through Bank Rate Open Market Operation and CRR and their Effectiveness.

UNIT V: BASEL Norms: Basel I and II, Introduction to Basel III Norms

Suggested Readings

1. Desai K.C (2017) *Bank Documentation* –A Practical Approach.
2. Myneni S.R. (2017) *Law of Banking,* Asia Law House, Hyderabad
3. Tannan M.L. (2010), **Banking Law and Practice in India,** Sultan Chand & Sons. New Delhi.
4. Varshney P.N. (2017) *Banking Law and Practice*, Sultan Chand & Sons. New Delhi.

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BCOMCA502 VISUAL BASICS

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
BCOMCA502	MAJ/MIN	Visual Basics	60	20	20	-	-	3	-	-	3

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **MAJ/MIN-** Major/Minor Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To expose the students with the functioning of Visual Basics along with various database connecting tools. To acquaint the students with various Variables, conventions and arithmetic operations.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1   Understand the role and importance of a Computer Language.

CO2   Acquaint with various Variables, conventions, and arithmetic operations.

CO3   Evaluate the viability of decisions conditions and control.

CO4   Identify and evaluate the need and importance of Visual Basics in business along with the practical knowledge of various Forms in project like hide, Show Method, Load, Unload, Statement, MeKeywords etc.

CO5   Deep Understanding ofdatabase connecting tools.

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BCOMCA502 VISUAL BASICS

COURSE CONTENTS

UNIT – I Introduction to Visual Basic:
Introduction Graphics User Interface(GUI), Programming Language (Procedural, Object Oriented, EventDriven), The Visual Basic Environment IDE; Introduction to VBControls: Textboxes, Frames, check Boxes, Option Buttons, Setting aBorder & Style, the shape Control, The line control, Working withmultiple controls and their properties, Designing the user Interface,Keyboard access, tab controls. Default & controls property, Coding forControls, list box and combo box and their properties, filing the listbox using property window/ add item method, picture/ image boxand their properties.

UNIT – II Variables, Constants and Calculations:
Variables, Variables Public,Private, Static, Constants, Data Types, Naming rules/ conventions,Named & intrinsic, Declaring variables, Scope of variables, ValFunction, Arithmetic operations, formatting Data, Error functions andtypes, Introduction to menu editor.

UNIT – III Decision, conditions and Controls:
If Statement, If then-elseStatement, Comparing String, Compound conditions (and, or Not),Nested if Statements, Case Structure, Using If Statements with optionButtons & Check Boxes, Displaying Message in Message Box, testingwhether input is valid or not, Using callStatement to call a procedure.Do loop, while and for next loop.

UNIT – IV Working with forms and procedures: Introducing to forms and typesof forms and setting form properties, Creating, adding, removingForms in project, hide, Show Method, Load, Unload, Statement, MeKeywords, Referring to objects on a Different Forms.

UNIT – V Introduction to database connecting tools:
(ADO, DAO, ADODC,ADODB), Creating the database file for use by Visual Basic (Using MS-Access),, Using the Data control, Setting its property, Using Datacontrol with forms, using list boxes & combo boxes as data boundcontrols, updating a database file (adding, deleting records): PS – (Lecturers should be on Basic concepts only i.e. Definition, Diagramsand working Principles)

Suggested Readings
1. Franklin K. (2001), *VB.NET for developers*, Rebecca Riordan, SAMS.
2. Holzner S. (2010), *Visual Basic*, NET Black Book.
3. Meyer W.M., Roberta, B. L. (2005), *Computers in your future*, Prentice Hall of India.
4. Murthy C.S.V. (2001), *Fundamentals of Computers*, Himalaya publishing House.

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BCOMCA503 COMPUTERIZED ACCOUNTING SYSTEM

	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
BCOMCA503	DSE	Computerized Accounting System	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE** – Discipline Specific Elective

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives
This subject aims at utilizing the computer in maintaining accounting records, making management decisions, and processing common business applications. It will help students to develop further skills in maintaining accounting records and will provide in-depth exposure to accounts receivable/accounts payable, payroll and inventory modules.

Examination Scheme
The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes
CO1 Demonstrate an understanding of accounting theory.

CO2 Communicate effectively using standard accounting terminology.

CO3 Apply accounting procedures using specialized computer accounting software.

CO4 Demonstrate an understanding of accounting reports and records.

CO5 Apply select computerized accounting software to analyze and record transactions including general accounting transactions

COURSE CONTENT

UNIT-I: Basic of Accounting: Introduction, Forms of Business Organizations, Accounting Principles, Concepts and Conventions, Types of Accounts, Rules of Accounting, Double Entry System of Book Keeping, Mode of Accounting, Financial Statements

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BCOMCA503 COMPUTERIZED ACCOUNTING SYSTEM

UNIT-II: Tally ERP 9 Fundamentals: Salient Features of Tally ERP 9, Technological Advantages of Tally ERP 9, Tally ERP 9 Start-up, Setting up of Company in Tally ERP 9 , F11: Company Features, F12: Configurations

UNIT-III: Accounting Masters in Tally ERP 9: Groups, Ledgers, Practice Exercise

UNIT-IV: Inventory Masters in Tally ERP 9: Stock Groups, Stock Categories, Units of Measurement, Godowns, Stock Items, Practice Exercise

UNIT-V: Display and Reports: Accounting Vouchers, Inventory Vouchers, Practice Exercise Display and Reports

Suggested Readings

1. Bansal M., Sharma A. (2019) *Computerized Accounting System,* Sahitya Bhawan Publications
2. Bassett L. (2018) *Computerized Accounting*, **BPB Publications**
3. Dwivedi A., Tembhurnekar C.M. (2019) ,*Computerized Accounting,* Sai Jyoti Publication.
4. Sharma N., (2019) *Computerized Accounting And Business Systems: A text book on the applications of Computers in Accounting and Business,* Lambert.

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BCOMTA501CORPORATE TAX PLANNING AND MANAGEMENT - I

COURSE CODE	CATEGORY	COURSE NAME	END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
			THEORY			PRACTICAL					
BCOMTA501	MAJ/MIN	Corporate Tax Planning andManagement - I	60	20	20	-	-	3	-	-	3

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **MAJ/MIN-** Major/Minor Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of the course is to enable the students to acquire the basic knowledge of the corporate tax planning &management. Students should be able to learn the computation of corporate tax.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Acquire the basic knowledge of different types of taxes, various heads of income and corporate taxes.

CO2 Understand the problems and methods of tax planning, tax evasion and tax avoidance, importance and scope of tax planning

CO3 Analyze the tax planning for residential status, income from salaries, house property, business or profession, capital gains and other sources.

CO4 Develop the analytical skills in applying rates of tax, computation of tax liability and MAT provisions, TDS and payment of Advance Tax

CO5 Apply the provisions of tax in practical tax planning of individual and corporate.

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BCOMTA501CORPORATE TAX PLANNING AND MANAGEMENT - I

COURSE CONTENT

UNIT I: Introduction to Tax Planning and Management: Concept of Tax planning, Meaning, Scope, Importance, Objectives of Tax planning, Understanding Tax management

UNIT II: Tax Planning – Nature of Business: Tax Planning with reference to setting up of a new business, Location aspects of Business, Nature of business and Tax Planning.

UNIT III:Tax planning with reference to Financial Decision: Capital Structure Decision, Dividend, Intercorporate Dividend, Bonus Share

UNITIV: Tax Management: Introduction**,** Difference Between Tax planning and Tax Management, Areas of Tax Management, Payment of Tax Management.

UNITV:Tax Avoidance, Tax Evasion: Concept of Tax Evasion and Tax Avoidance, Justification of Corporate Tax Planning and Management.

Suggested Readings

1. Acharya, Shuklendra, Gurha M.G. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
2. Ahuja G., Gupta R. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., NewDelhi.
4. Singhania, Vinod K., Monica Singhania. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
5. Srinivas E.A., *Corporate Tax Planning*, Tata McGraw Hill.

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BCOMTA502 ADVANCED CONCEPTS IN INCOME TAX

	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL					
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*	L	T	P	CREDITS
BCOMTA502	DSE	Advanced Concepts in Income Tax	60	20	20	-	-	4	-	-	4

Legends: **L** - Lecture; **T** - Tutorial/Teacher Guided Student Activity; **P** – Practical: **C** - Credit; **DSE** – Discipline Specific Elective

****Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives
To acquaint the students with theoretical and practical knowledge of Income Tax.To familiarize the students with major and latest provisions of Income Tax.

Examination Scheme
The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes
CO1 Deep knowledge of problems and computation of capital gains.
CO2 Understand the problems and methods of calculating Income from other sources.
CO3 Acquaint with the calculation of Aggregate income.
CO4 Able to assess the tax liability of individuals.
CO5 Apply the provisions of assessment procedure along with filing of e-returns.

COURSE CONTENT

UNIT I:Clubbing and Aggregation of Income -Income of other persons included in the total income of Assessee - Clubbing Provisions - Deemed Incomes - Provisions of set-off and carry forward of losses.

UNIT II: Deductions from Gross Total Income u/s 80C to 80U.

Chairperson	**Chairperson**	**Controller of Examination**	**Joint Registrar**
Board of Studies	Faculty of Studies	Shri Vaishnav Vidyapeeth	Shri Vaishnav Vidyapeeth
Shri Vaishnav Vidyapeeth	Shri Vaishnav Vidyapeeth	Vishwavidyalaya, Indore	Vishwavidyalaya, Indore
Vishwavidyalaya, Indore	Vishwavidyalaya, Indore		

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BCOMTA502 ADVANCED CONCEPTS IN INCOME TAX

UNITIII: Computation of Total Income - Problems on Computation of Total Taxable Income.

UNITIV: Assessment of Individuals-Computation of Tax Liability - Applicability of Alternate Minimum Tax on Individual - Problems on Computation of tax liability.

UNITV: Assessment Procedure- Income tax returns - Types of returns - Filing of e-return - Assessment - Types of assessment: Self assessment - Provisional assessment - Regular assessment - Best judgment assessment - Reassessment - Rectification of mistakes - Notice on demand.

Suggested Readings

1. Bala V., Thothadri S. (2020), *Taxation Law and Practice*, PHI Learning
2. Gaur, V.P., Narang D.B.(2020), *Income Tax Law and Practice*, Kalyani Publishers
3. Johar J. S. (2020), *Income Tax*, McGraw Hill Education,
4. Lal B. (2020), *Income Tax*, Pearson Education,
5. Rathinam J. M., Vijay.K.V.C. (2020), *Income Tax*, SCITECH Publications
6. Saha R.G. (2020), *Taxation*, Himalaya Publishing House Pvt. Ltd.,
7. Singhania K.V., Singhania K. (2021), *Direct Taxes Law & Practice*, Taxmann

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