

CURRICULUM AND SYLLABUS

B.Com. Honours in Taxation and B.Com. Program in Taxation
(w.e.f. 2017-2018)

UNDER CHOICE BASED CREDIT SYSTEM



KAZI NAZRUL UNIVERSITY
ASANSOL, WEST BENGAL

[Handwritten Signature]

Dean

01/05/19

Faculty of Commerce and Management
KAZI NAZRUL UNIVERSITY
Asansol, Paschim Bardhaman, W.B.

[Handwritten Signature]

Head

Department of Commerce
Kazi Nazrul University
Asansol, Burdwan, W. B.



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01 May 2019

**CURRICULUM & SYLLABUS
[NEW]**

B.Com. Honours in Taxation

(w.e.f.: 2017-18)

UNDER CHOICE BASED CREDIT SYSTEM



**KAZI NAZRUL UNIVERSITY
ASANSOL, WEST BENGAL**

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Faculty of Commerce and Management
KAZI NAZRUL UNIVERSITY
Asansol, Paschim Bardhaman, W.B.

Head 01/05/19
Department of Commerce
Kazi Nazrul University
Asansol, Burdwan, W. B. 1

Kazi Nazrul University
Curriculum and Syllabus
B. Com. Honours in Taxation
 (6 Semesters Pattern)

With effect from 2017-18 academic session and onwards



There will be six semesters in the three- year B.Com Honours in Taxation. The Curriculum consists of 14 Core Courses (C), 2 Ability Enhancement Compulsory Courses (AECC), 2 Skill Enhancement Courses (SEC) and 4 Discipline Specific Elective (DSE) Courses and 4 Generic Elective (GE) courses [to be taken from the pool of **Generic Elective Courses**]. Each course is of 50 marks. L stands for Lecture Hour, T for Tutorial Hour and P for Practical Hour.

B.Com Honours in Taxation: 1st Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC101	Financial Accounting	Core-1	5 - 1 - 0	6	50
BCOMHTAXC102	Basics of Taxation	Core-2	5 - 1 - 0	6	50
	Choose from Pool of Generic Elective Courses	GE-1	5 - 1 - 0	6	50
AEE101	Environment Studies	AEC(Elective)-1	4 - 0 - 0	4	50
SEMESTER TOTAL:				22	200

B.Com Honours in Taxation : 2nd Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC201	History of Taxation	Core-3	5 - 1 - 0	6	50
BCOMHTAXC202	Corporate Accounting	Core-4	5 - 1 - 0	6	50
	Choose from Pool of Generic Elective Courses	GE-2	5 - 1 - 0	6	50
AEE201	English / MIL	AEC(Elective) -2	2 - 0 - 0	2	50
SEMESTER TOTAL:				20	200

01 May 2019

B.Com Honours in Taxation : 3rd Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC301	Direct Tax-I	Core-5	5 - 1 - 0	6	50
BCOMHTAXC302	Indirect Tax	Core-6	5 - 1 - 0	6	50
BCOMHTAXC303	Tax Authority and Jurisdiction	Core-7	5 - 1 - 0	6	50
	Choose from Pool of Generic Elective Courses	GE-3 (any one to be chosen)		6	50
	Choose from Pool of Generic Elective Courses				
BCOMHTAXSE301	Application of Computer in Taxation	SEC-1 (any one to be chosen)	0 - 0 - 4	2	50
BCOMHTAXSE302	Business Communication		2 - 0 - 0		
SEMESTER TOTAL:				26	250

B.Com Honours in Taxation : 4th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC401	Direct Tax-II	Core-8	5 - 1 - 0	6	50
BCOMHTAXC402	Tax Practice and Procedure	Core-9	5 - 1 - 0	6	50
BCOMHTAXC403	Public Finance	Core-10	5 - 1 - 0	6	50
	Choose from Pool of Generic Elective Courses	GE-4 (any one to be chosen)		6	50
	Choose from Pool of Generic Elective Courses				
	Choose from Pool of Generic Elective Courses				
BCOMHTAXSE401	Entrepreneurship Development	SEC-2 (any one to be chosen)	2 - 0 - 0	2	50
BCOMHTAXSE402	Application of Computer in Accounting		0 - 0 - 4		
SEMESTER TOTAL:				26	250

01 May 2019

B.Com Honours in Taxation : 5th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC501	Assessment of Corporate Bodies	Core-11	5 - I - 0	6	50
BCOMHTAXC502	Financial Management-I	Core-12	5 - I - 0	6	50
	Any two from Group A (Given below)	DSE-1		6	50
	DSE Group A	DSE-2		6	50
BCOMHTAXDSE501	Microeconomics		5 - 1 - 0		
BCOMHTAXDSE502	Business Regulatory Framework		5 - 1 - 0		
BCOMHTAXDSE503	Corporate Governance		5 - 1 - 0		
BCOMHTAXDSE504	Business Environment		5 - 1 - 0		
BCOMHTAXDSE505	Principles of Management		5 - 1 - 0		
SEMESTER TOTAL:				24	200

B.Com Honours in Taxation : 6th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMHTAXC601	Financial Management-II	Core-13	5 - I - 0	6	50
BCOMHTAXC602	Tax Planning and Management	Core-14	5 - I - 0	6	50
	Any two from Group B (Given below)	DSE-3		6	50
	DSE Group B	DSE-4		6	50
BCOMHTAXDSE601	Macroeconomics		5 - 1 - 0		
BCOMHTAXDSE602	Indian Economy		5 - 1 - 0		
BCOMHTAXDSE603	Company Law		5 - 1 - 0		
BCOMHTAXDSE604	Business Ethics		5 - 1 - 0		
BCOMHTAXDSE605	Project/Dissertation		2 - 0 - 8		
SEMESTER TOTAL:				24	200
GRAND TOTAL:				142	1300

01 May 2019

**POOL OF GENERIC ELECTIVE PAPERS [INTERDISCIPLINARY]
COMMERCE SUBJECTS: HONOURS: SEMESTER I**

[Students of a particular Honours department should choose one Generic Elective Paper of any other existing Honours Department except of his/her own Department from the pool provided below]

SN.	DEPARTMENT	GENERIC ELECTIVE	/PAPER CODE	L – T – P
1	ACCOUNTING	Cost Accounting	BCOMHACCGE101	5 – 1 – 0
2	FINANCE	Basics of Finance	BCOMHFINGE101	5 – 1 – 0
3	TAXATION	Basics of Taxation	BCOMHTAXGE101	5 – 1 – 0

**POOL OF GENERIC ELECTIVE PAPERS [INTERDISCIPLINARY]
COMMERCE SUBJECTS: HONOURS: SEMESTER II**

[Students of a particular Honours department should choose one Generic Elective Paper of any other existing Honours Department except of his/her own Department from the pool provided below]

SN.	DEPARTMENT	GENERIC ELECTIVE	PAPER CODE	L – T – P
1	ACCOUNTING	Accounting Theory	BCOMHACCGE201	5 – 1 – 0
2	FINANCE	Money Market	BCOMHFINGE201	5 – 1 – 0
3	TAXATION	History of Taxation	BCOMHTAXGE201	5 – 1 – 0

**POOL OF GENERIC ELECTIVE PAPERS [INTERDISCIPLINARY]
COMMERCE SUBJECTS: HONOURS: SEMESTER III**

[Students of a particular Honours department should choose one Generic Elective Paper of any other existing Honours Department except of his/her own Department from the pool provided below]

SN.	DEPARTMENT	GENERIC ELECTIVE	PAPER CODE	L – T – P
1	ACCOUNTING	History of Accounting	BCOMHACCGE301	5 – 1 – 0
		Advanced Cost Accounting	BCOMHACCGE302	5 – 1 – 0
2	FINANCE	Capital Market	BCOMHFINGE301	5 – 1 – 0
		Business Mathematics	BCOMHFINGE302	5 – 1 – 0
3	TAXATION	Direct Tax-I	BCOMHTAXGE301	5 – 1 – 0
		Tax Authority & Jurisdiction	BCOMHTAXGE302	5 – 1 – 0

01 May 2019

**POOL OF GENERIC ELECTIVE PAPERS [INTERDISCIPLINARY]
COMMERCE SUBJECTS: HONOURS: SEMESTER IV**

[Students of a particular Honours department should choose one Generic Elective Paper of any other existing Honours Department except of his/her own Department from the pool provided below]

SN.	DEPARTMENT	GENERIC ELECTIVE	PAPER CODE	L - T - P
1.	ACCOUNTING	Auditing	BCOMHACCGE401	5 - 1 - 0
		Management Accounting	BCOMHACCGE302	5 - 1 - 0
		Accounting Standard	BCOMHACCGE302	5 - 1 - 0
2.	FINANCE	Banking and Insurance	BCOMHFINGE301	5 - 1 - 0
		Business Statistics	BCOMHFINGE302	5 - 1 - 0
		International Finance	BCOMHFINGE302	5 - 1 - 0
3.	TAXATION	Direct Tax-II	BCOMHTAXGE301	5 - 1 - 0
		Indirect Tax	BCOMHTAXGE301	5 - 1 - 0
		Tax Practice and Procedure	BCOMHTAXGE302	5 - 1 - 0

B.Com Honours in Taxation: 1st Semester

Core Course (CC) 1: Financial Accounting [BCOMHTAXC101]: Marks: 50

Unit 1: Basic Concepts of Accounting and Accounting Process: Accounting as an Information System- Users of Accounting Information and their Needs – Basic Concepts and Conventions of Accounting- Accounting Process – Limitations of Financial Accounting

Unit 2: (i) Accounting from Incomplete Records: Preparation of final accounts from incomplete records by converting into double entry system.

(ii) Accounting for Bills of Exchange: Accommodation Bill and its accounting treatment.

Unit 3: Accounting of Non-Trading Concerns: Preparation of final accounts of non-trading concerns.

Unit 4: Accounting for Special Transactions: Consignment Accounting - Concept, agent and agency commission –Determination of Profit or Loss – Cost Price and Invoice Price Method - Valuation of unsold stock – Normal Loss and Abnormal Loss; Joint Venture Accounting- Concept - Determination of Profit or Loss - Settlement of accounts between the joint venturers.

Unit 5: Sectional Balancing System: Self balancing system and Sectional Balancing System including rectification of errors

Unit 6: Partnership Accounts: Admission, Retirement and Death of a Partner, Treatment of Goodwill, Change in Profit Sharing Ratio.

Suggested Readings:

1. Shukla, M.C. and Grewal, T.S., *Advanced Accounts*, S Chand Publication.
2. Jain and Narang, *Accountancy*, Kalyani Publication.
3. Hanif and Mukherjee, *Modern Accountancy* (Vol.-I), TMH.
4. Agarwal, B.D., *Financial Accounting* (Vol.I),
5. Maheswari, S.N. *Financial Accounting* (Vol. I), Sultan Chand & Sons.
6. Rajasekaran, *Financial Accounting*, Pearson

Core Course (CC) 2: Basics of Taxation [BCOMHTAXC102]: Marks: 50

Unit 1: Introduction to Taxation: Tax- Concept and characteristics; Components of Tax- Tax base and Tax rate; Taxation System- Progressive, proportional and regressive taxes; Principle of Taxation; Classification of taxes: Direct and indirect taxes.

Unit 2: Constitutional Arrangements: Distribution of taxation powers between the Centre and the States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes; Tax Revenue Authorities- CBDT, CBEC and CBIC

Unit 3: Incidence of Taxation: Taxation and efficiency: Deadweight cost, Administrative costs and Compliance costs of taxation; Tax incentives for individuals; Tax avoidance and Tax evasion; Tax to GDP ratio.

Unit 4: Direct Taxation: Concept, features, benefits and limitations of direct tax. Various Direct Taxes; Concept of Income tax; Types of Income tax; Personal Income Tax and Corporate Income Tax; Minimum Alternative Tax, Fringe Benefit Tax, Dividend Distribution Tax; Tax on Agriculture Income.

Unit 5: Indirect Taxation: Concept, features, benefits and limitations of indirect tax. Direct Tax vs. Indirect Tax; Various Indirect Taxes; GST: Concept features and benefits; **taxes at the Centre and State level are being subsumed into GST; GST Rate slabs.**

Unit 6: Tax Reform in India: Raja Chelliah Committee; Vijay Kelkar Committee; Direct Tax Reform: TIN, OLTAS, e-TDS and Sevottam; Indirect Tax Reform: Custom Duty Reform, Central Excise Duty Reform and Goods and Service Tax Reform.

Suggested Readings:

1. Richard Musgrave and Peggy Musgrave, *Public Finance in Theory and Practice* (New York: McGraw Hill Book Company, 5th Edition, 1989).
2. Richard Goode, *Government Finance in Developing Countries* (New Delhi. Tata-McGraw Hill Publishing Company Ltd., 1986)
3. Government of India, Ministry of Finance, *Report of the Indirect Taxation Enquiry Committee* (Chairman, L.K.Jha), Part I (November 1977) and Part II (January 1978).
4. Government of India , Ministry of Finance, *Speeches of Union Finance Ministers, 1947-48 to 1984-85* (New Delhi, 1984).
5. Datey V.S-*Indirect Tax-Law and Practice*, Taxmann, Latest edition
6. Md.Rafi- *Indirect Tax-Law and Practice*, Bharat, Latest edition
7. C. H. Sengupta, *Direct and Indirect Taxes*, Dey Book Concern, Latest Edition
8. Vinod K. Singhanian, *Direct Taxes: Law and Practice* (Delhi :Taxmann Publications (P) Ltd.,) Latest edition

Generic Elective 1: Marks 50

(Available for Honours in Finance and Honours in Accounting)

GE-1: Basics of Taxation: Marks: 50[BCOMHTAXGE101]

Unit 1: Introduction to Taxation: Tax- Concept and characteristics; Components of Tax- Tax base and Tax rate; Taxation System- Progressive, proportional and regressive taxes; Principle of Taxation; Classification of taxes: Direct and indirect taxes.

Unit 2: Constitutional Arrangements: Distribution of taxation powers between the Centre and the States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes; Tax Revenue Authorities- CBDT, CBEC and CBIC

Unit 3: Incidence of Taxation: Taxation and efficiency: Deadweight cost, Administrative costs and Compliance costs of taxation; Tax incentives for individuals; Tax avoidance and Tax evasion; Tax to GDP ratio.

Unit 4: Direct Taxation: Concept, features, benefits and limitations of direct tax. Various Direct Taxes; Concept of Income tax; Types of Income tax; Personal Income Tax and Corporate Income Tax; Minimum Alternative Tax, Fringe Benefit Tax, Dividend Distribution Tax; Tax on Agriculture Income.

Unit 5: Indirect Taxation: Concept, features, benefits and limitations of indirect tax. Direct Tax vs. Indirect Tax; Various Indirect Taxes; GST: Concept features and benefits; taxes at the Centre and State level are being subsumed into GST; GST Rate slabs.

Unit 6: Tax Reform in India: Raja Chelliah Committee; Vijay Kelkar Committee; Direct Tax Reform: TIN, OLTAS, e-TDS and Sevottam; Indirect Tax Reform: Custom Duty Reform, Central Excise Duty Reform and Goods and Service Tax Reform.

Suggested Readings:

1. Richard Musgrave and Peggy Musgrave, *Public Finance in Theory and Practice* (New York: McGraw Hill Book Company, 5th Edition, 1989).
2. Richard Goode, *Government Finance in Developing Countries* (New Delhi. Tata-McGraw Hill Publishing Company Ltd., 1986)
3. Government of India, Ministry of Finance, *Report of the Indirect Taxation Enquiry Committee* (Chairman, L.K.Jha), Part I (November 1977) and Part II (January 1978).
4. Government of India , Ministry of Finance, *Speeches of Union Finance Ministers, 1947-48 to 1984-85* (New Delhi, 1984).
5. Dated V.S-*Indirect Tax-Law and Practice*, Taxmann, Latest edition
6. Md.Rafi- *Indirect Tax-Law and Practice*, Bharat, Latest edition
7. C. H. Sengupta, *Direct and Indirect Taxes*, Dey Book Concern, Latest Edition
8. Vinod K. Singhania, *Direct Taxes: Law and Practice* (Delhi :Taxmann Publications (P) Ltd.,) Latest edition

01 May 2019

B.Com Honours in Taxation: CBCS

New Syllabus: Kazi Nazrul University

AEC (Elective) -1: Environmental Studies [AEE101]: Marks 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

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B.Com Honours in Taxation: 2nd Semester

Core Course (CC) 3: History of Taxation [BCOMHTAXC201]: Marks: 50

Unit 1: Taxes in Ancient World: Taxation in ancient Mesopotamia; Taxation in ancient Egypt: Egyptian Pharaohs Tax, Taxes Levied, Tax Collection System; Taxes in ancient Greek; Taxes in ancient Rome: Types of Taxes and Tax Collection System; Historical form of taxes: Aids, Danegeld, Scutage, Tallage, Carucate.

Unit 2: Taxation in Ancient India: Evidence of Taxation System in Manusmriti. Kautilya's view on Taxation System: Tax Administration, Types of Tax and prescribed Tax Rates; Taxation during Maurya Period: Tax administration, Taxes imposed on rural population and urban population; Taxation during Gupta Period; Principles of Taxation in ancient India.

Unit 3: Taxation in Medieval India: Taxation System during Sultanate Period: Ushr, Kharaj and Khams; Tax Policy of Alaudin Khilji; Tax Reform of Alaudin Khilji: Jizya, Zakat, Ghari and Chari; Taxation during Mughal Period: Akbar's policy on Taxation System; Tax Administration under Vijaynagar Kingdom; Taxation System during Maratha Period: Chauth and Sardeshmukhi;

Unit 4: Taxation in Early British India: Taxation System during East India Company; Salt Tax during British Period; Land Revenue System in British India: Zamindari, Royatwari and Mahalwari System;

Unit 5: Taxation in Later British India: Introduction of India's First Income Tax Act, 1860: Foundations, Wilson's Proposal, Salient features, Scope, Rates of the Tax, Evaluation; Overview on Income Tax Act, 1886; Outline on Income Tax Act, 1918; Income Tax Act, 1922: Salient features, Application of Act, Heads of Income; Income Tax Act, 1939 as an amendment of the 1922 Act.

Unit 6: Taxation in Post Independent India: Income Tax Act, 1961: Salient features, Application of Act, Heads of Income; India's present Structure of Taxation System;

Suggested Readings:

1. Samuel Bkankson, *A brief taxation of history*, Lulu Inc, 2007
2. M.M.Sury, *Taxation in India, 1925 to 2007: History, Policies, Trends & Outlook*, New Century Publication, 2006
3. Sankar Madhav Pagar, *The Indian Income Tax: Its History, Theory, and Practice*, The University of Michigan, 1920
4. K. B. Sarkar, *Public Finance in Ancient India*, 1978 edition
5. Kautilya, *Arthashastra*

Core Course (CC) 4: Corporate Accounting [BCOMHTAXC202]: Marks: 50

Unit 1: Accounting for Equity Share Capital: Issue of Shares at Par, at a Premium and at a Discount, Issue of Shares for consideration other than Cash, Procedure of Issue and Allotment of Shares- Pro-rata Allotment, Forfeiture and Reissue of Shares.

Unit 2: Accounting for Preference Share, Bonus Share and Right Share: Issue of Preference Shares; Redemption of Preference Shares; Issue of Bonus Share; Right Issue. Concept of Buyback of Share.

Unit 3: Accounting for Debentures: Accounting for issue of Debentures, Cost of issue of Debentures and its treatment, Redemption of Debentures.

Unit 4: Underwriting of Shares and Debentures: Definition of Underwriting; Underwriting commission and payment, Sub-underwriters, Types of Underwriting; Accounting Treatment of Underwriting of Shares and Debentures.

Unit 5: Final Account of Companies: Final Accounts of Companies as per Schedule III (The Companies Act, 2013);

Unit 6: Profits prior to incorporation: Accounting treatment of Profit/ Losses prior to incorporation in the books of the company; Methods of ascertaining profit or loss prior to incorporation; Basis of Apportionment of Expenses.

Suggested Readings:

1. Shukla, M.C. and Grewal, T.S., *Advanced Accounts*, S Chand Publication.
2. Jain and Narang, *Accountancy*, Kalyani Publication.
3. Hanif and Mukherjee, *Modern Accountancy* (Vol.-II), TMH.
4. Agarwal, B.D., *Financial Accounting* (Vol.II),
5. Maheswari, S.N. *Financial Accounting* (Vol. II), Sultan Chand & Sons.
6. Rajasekaran, *Financial Accounting*, Pearson
7. Goyal, V.K. and Goyal, R., *Corporate Accounting*, PHI
8. Gupta, R.L., *Principles of Accountancy*, Sultan Chand

Generic Elective 2: Marks 50

(Available for Honours in Finance and Honours in Accounting)

GE-2: History of Taxation [BCOMHTAXGE201]: Marks: 50

Unit 1: Taxes in Ancient World: Taxation in ancient Mesopotamia; Taxation in ancient Egypt: Egyptian Pharaohs Tax, Taxes Levied, Tax Collection System; Taxes in ancient Greek; Taxes in ancient Rome: Types of Taxes and Tax Collection System; Historical form of taxes: Aids, Danegeld, Scutage, Tallage, Carucate.

Unit 2: Taxation in Ancient India: Evidence of Taxation System in Manusmiriti. Kautilya's view on Taxation System: Tax Administration, Types of Tax and prescribed Tax Rates; Taxation during Maurya Period: Tax administration, Taxes imposed on rural population and urban population; Taxation during Gupta Period; Principles of Taxation in ancient India.

Unit 3: Taxation in Medieval India: Taxation System during Sultanate Period: Ushr, Kharaj and Khams; Tax Policy of Alaudin Khilji; Tax Reform of Alaudin Khilji: Jizya, Zakat, Ghari and Chari; Taxation during Mughal Period: Akbar's policy on Taxation System; Tax Administration under Vijaynagar Kingdom; Taxation System during Maratha Period: Chauth and Sardeshmukhi;

Unit 4: Taxation in Early British India: Taxation System during East India Company; Salt Tax during British Period; Land Revenue System in British India: Zamindari, Royatwari and Mahalwari System;

Unit 5: Taxation in Later British India: Introduction of India's First Income Tax Act, 1860: Foundations, Wilson's Proposal, Salient features, Scope, Rates of the Tax, Evaluation; Overview on Income Tax Act, 1886; Outline on Income Tax Act, 1918; Income Tax Act, 1922: Salient features, Application of Act, Heads of Income; Income Tax Act, 1939 as a amendment of the 1922 Act.

Unit 6: Taxation in Post Independent India: Income Tax Act, 1961: Salient features, Application of Act, Heads of Income; India's present Structure of Taxation System;

Suggested Readings:

1. Samuel Bkankson, *A brief taxation of history*, Lulu Inc, 2007
2. M.M.Sury, *Taxation in India, 1925 to 2007: History, Policies, Trends & Outlook*, New Century Publication, 2006
3. Sankar Madhav Pagar, *The Indian Income Tax: Its History, Theory, and Practice*, The University of Michigan, 1920
4. K. B. Sarkar, *Public Finance in Ancient India*, 1978 edition
5. Kautilya, *Arthasastra*

01 May 2019

B.Com Honours in Taxation: CBCS

New Syllabus: Kazi Nazrul University

AEC (Elective) -2: English/ MIL [AEE201]: Marks 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

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B.Com Honours in Taxation: 3rd Semester

Core Course (CC) 5: DIRECT TAX-I [BCOMHTAXC301]: Marks: 50

Unit 1: Basic Concepts and Definition: Assessee, Person, Previous year, Assessment year, Income, Earned and unearned income, Casual income, Capital receipt and revenue receipt, Heads of Income, Gross Total Income, Agricultural Income, Long term capital asset, Short term capital asset, Basis of charge, rates of taxes applicable to various assesses.

Unit 2: Scope of Total Income and Residential Status: Residential status and its determination, Incidence of tax, Income received or deemed to be received in India.

Unit 3: Exempt Income: Income which do not form part of income under section 10, Special provision in respect of newly established undertakings in free trade zones under section 10A and special economic zone (SEZ) under section 10AA, Special provision in respect of newly established hundred per cent export oriented undertaking under section 10B.

Unit 4: Income from Salary: Meaning of Salaries, Allowances, Perquisites and their valuation, Death-cum-retirement benefits- Gratuity, Pension and Leave salary, Profits-In- Lieu of salary, Provident Funds, Computation of income from salary.

Unit 5: Income from House Property: Chargeability, Deemed owner, Definition of Annual Value, Deduction from Annual value, Computation of Income under different circumstances.

Unit 6: Agricultural Income: Definition, common instances of agricultural incomes and non-agricultural incomes, Agricultural income and taxability.

Suggested Readings:

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
4. Direct Tax Ready Reckoner
5. Income Tax Act, 1961 (Amended as per the recent Finance Act)

Core Course (CC) 6: INDIRECT TAX [BCOMHTAXC302]: Marks: 50

Unit 1: Goods and service Tax (GST)- An Overview: Introduction to GST; **Constitution (One Hundred and First) Amendment Act, 2016** ;Salient features of GST; Benefits of GST; GST Network;GST-Key Concepts; Taxes Under GST- CGST, SGST, UTGST and IGST.

Unit 2: GST- Registration : Registration: Registered Persons, Compulsory Registration under GST, Threshold for Registration, Regular Tax Payer, Composition Tax Payer, Casual Tax Payer, Unique Identification Number (UIN), Goods and Services Tax Identification Number (GSTIN);

Unit 3: Supply under GST: Concept and Types of Supply, Time of Supply, Value of Supply, Place of Supply- Concepts of Place of Supply, Place of Supply of Goods, Place of Supply of Services.

Unit 4: GST- Input tax Credit, Payment of Taxes : Input Tax Credit Process, Negative List for Input Tax Credit, Input Tax Credit Utilization, Input Tax Credit Reversal; Payment of Taxes- Electronic Liability Register, Electronic Credit Ledger and Electronic Cash Ledger; GST Return.

Unit 5: Introduction to Customs Duty: Important definitions, levy of customs duty, types of duty including protective duty, safeguard duty, countervailing duty and antidumping duty, exemption from customs duty.

Unit 6: Customs laws and Provisions: Basic principles of classification of goods and valuation of goods, import procedures, provisions governing conveyance, baggage, warehousing, custom authorities, custom ports, customs stations, transit and transshipment of goods.

Suggested Readings:

1. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
2. Bangar, V and Bangar, Y, *Beginner' Guide to GST*, Aadhya Prakashan
3. Vardhan, H., *Illustrated Guide to Goods & Services Tax*, Bharat Law House, New Delhi
4. Datey, V.S., *GST Law & Practice with Custom and FTP*, Taxmann Publications, New Delhi
5. Datey, V.S., *Custom Law Practice & Procedure*, Taxmann Publications, New Delhi

**Core Course (CC) 7: TAX AUTHORITY AND JURISDICTION
[BCOMHTAXC303]: Marks: 50**

Unit: 1 Appointment and Control of Income Tax Authorities: Classes of Income tax authorities, Assessing Officer, Central Board of Direct Taxes, and Appointment of Income tax authorities.

Unit 2: Jurisdiction of Income Tax Authorities: Jurisdiction of Income tax authorities, Jurisdiction of Assessing Officer and power to transfer cases from one Assessing Officer to another.

Unit 3: Power of Income Tax Authority: Power of discovery, production of evidence etc., power of search and seizure, power to call for information, power of survey, power to collect certain information and power to inspect registers of companies.

Unit 4: Appointment, Control and Jurisdiction of Goods and Service Tax Authority: Classes of officers under the CGST Act, Classes of officers under the SGST Act, Appointment of officers under the CGST Act, Appointment of officers under the SGST Act, Powers of officers under the CGST Act, Powers of officers under the SGST Act, Powers of SGST/CGST officers under the Act

Unit 5: Power of Goods and Service Tax Authority: Power of inspection, power of search and seizure, power of inspection of goods in movement, power of arrest, power to summon persons to give evidence and produce documents, power to access to business premises, Officers required to assist CGST/SGST officers

Unit 6: Audit under Goods and Service Tax: Audit by tax authorities, Special audit, and Power of CAG to call for information for audit.

Suggested Readings:

1. V.K.Singhanian and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhanian and M. Singhanian, *Tax Management and Practice*, Taxmann Publications
4. V. S. Datey, *Indirect Taxes*, Taxmann.
5. Vineet Sodhani, *Tax Management and Practice (Indirect)*, Taxmann Publications
6. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
7. Bangar, V and Bangar, Y, *Beginner' Guide to GST*, Aadhya Prakashan

Generic Elective 3: Choose any one from below: Marks 50
(Available for Honours in Accounting and Honours in Finance)

DIRECT TAX-I [BCOMHTAXGE301]: Marks: 50

Unit 1: Basic Concepts and Definition: Assessee, Person, Previous year, Assessment year, Income, Earned and unearned income, Casual income, Capital receipt and revenue receipt, Heads of Income, Gross Total Income, Agricultural Income, Long term capital asset, Short term capital asset, Basis of charge, rates of taxes applicable to various assesses.

Unit 2: Scope of Total Income and Residential Status: Residential status and its determination, Incidence of tax, Income received or deemed to be received in India.

Unit 3: Exempt Income: Income which do not form part of income under section 10, Special provision in respect of newly established undertakings in free trade zones under section 10A and special economic zone (SEZ) under section 10AA, Special provision in respect of newly established hundred per cent export oriented undertaking under section 10B.

Unit 4: Income from Salary: Meaning of Salaries, Allowances, Perquisites and their valuation, Death-cum-retirement benefits- Gratuity, Pension and Leave salary, Profits-In- Lieu of salary, Provident Funds, Computation of income from salary.

Unit 5: Income from House Property: Chargeability, Deemed owner, Definition of Annual Value, Deduction from Annual value, Computation of Income under different circumstances.

Unit 6: Agricultural Income: Definition, common instances of agricultural incomes and non-agricultural incomes, Agricultural income and taxability.

Suggested Readings:

1. V.K.Singhania and K. Singhania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
4. Direct Tax Ready Reckoner
5. Income Tax Act, 1961 (Amended as per the recent Finance Act)

TAX AUTHORITY AND JURISDICTION [BCOMHTAXGE302]: Marks: 50

Unit: 1 Appointment and Control of Income Tax Authorities: Classes of Income tax authorities, Assessing Officer, Central Board of Direct Taxes, and Appointment of Income tax authorities.

Unit 2: Jurisdiction of Income Tax Authorities: Jurisdiction of Income tax authorities, Jurisdiction of Assessing Officer and power to transfer cases from one Assessing Officer to another.

Unit 3: Power of Income Tax Authority: Power of discovery, production of evidence etc., power of search and seizure, power to call for information, power of survey, power to collect certain information and power to inspect registers of companies.

Unit 4: Appointment, Control and Jurisdiction of Goods and Service Tax Authority: Classes of officers under the CGST Act, Classes of officers under the SGST Act, Appointment of officers under the CGST Act, Appointment of officers under the SGST Act, Powers of officers under the CGST Act, Powers of officers under the SGST Act, Powers of SGST/CGST officers under the Act

Unit 5: Power of Goods and Service Tax Authority: Power of inspection, power of search and seizure, power of inspection of goods in movement, power of arrest, power to summon persons to give evidence and produce documents, power to access to business premises, Officers required to assist CGST/SGST officers

Unit 6: Audit under Goods and Service Tax: Audit by tax authorities, Special audit, and Power of CAG to call for information for audit.

Suggested Readings:

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. V. S. Datey, *Indirect Taxes*, Taxmann.
5. Vineet Sodhani, *Tax Management and Practice (Indirect)*, Taxmann Publications
6. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
7. Bangar, V and Bangar, Y, *Beginner' Guide to GST*, Aadhya Prakashan

Skill Enhancement Course (SEC- 1): Choose any one from below: Marks 50

APPLICATION OF COMPUTER IN TAXATION [BCOMHTAXSE301]: Marks: 50

Unit 1: Information Technology and Business: Concepts of data, information and computer based information system, impact of information technology on business, types of Information System - Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) Concept only

Unit 2: Internet and Its Applications: Meaning of Internet, IP Address [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only]

Unit 3: Word Processing and Preparing Presentations : Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities; Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.

Unit 4: Spreadsheet and its Business and Finance Applications Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Creating Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

Unit- 5. Introduction to e-filing: e-filing of Income tax return, Generation of IT form- ITR- 01 (Sahaj), ITR- 02, ITR-03, ITR-04, IRS- 4S (Sugam), ITR- 05 and ITR- 06, Registration for PAN, TAN, TIN, DIN.

Suggested Readings

1. Reema Thareja, *Information Technology and its Business Applications*, Oxford University Press
2. Aurora, *Computer Fundamentals*, Vikash
3. Sinha & Sinha, *Fundamentals of Computers*, BPB Publications
4. Dhar, P., *Fundamental of IT and Its Application in Business*, APH
5. <https://www.incometaxindiaefiling.gov.in/home>

Business Communication [BCOMHTAXSE302]: Marks 50

(To be written in English)

Unit 1: Introduction to Business Communication: Introduction, Definition, objectives, Needs and Importance.

Unit 2: Channels of Communication: Network and Channels, Feedback, Models, Barriers of Communication.

Unit 3: Types of Communication: Formal and Informal Communication, Corporate Communication, Group Discussion, Seminar, Effective Listening.

Unit 4: Communication Tools: Communication Technology, Modern forms, Video Conferencing, e-mail, Fax.

Unit 5: Modes of Written Communication: Drafting Notice, Business Letter Writing, Report Writing, News Letter and Circular, Writing Resumes and Application.

Suggested Readings:

1. Bevee C L and Thill J V, *Business Communication Today*, TMH, New Delhi .
2. Balasubramanyam, *Business Communication*, Vikas Publishing House, New Delhi .
3. Chaturvedi, *Business Communication: Concepts, Skills and Practices*, Pearson
4. Charantimath P M , *Entrepreneurship Development and Small Business Enterprises*, Pearson

B.Com Honours in Taxation: 4th Semester

Core Course (CC) 8: DIRECT TAX-II [BCOMHTAXC401]: Marks: 50

Unit 1: Income from business or profession: Allowable and Not Allowable expenses, General Deductions, Provisions relating to Depreciation, Deemed business profits, Undisclosed Income/Investments, compulsory maintenance of books of accounts, computation of income from business or profession.

Unit 2: Income under capital gains: short term capital gains, long term capital gains-certain transaction not included as transfer, cost of acquisition, cost of improvement, indexation of cost, Capital gains under different circumstances, Exempted capital gains, computation of capital gains.

Unit 3: Income from other sources: Basis of charges, Chargeable income, grossing up, deduction in computing income under the head and other related provisions.

Unit 4: Clubbing of Income: Meaning of Clubbing of Income, Deemed incomes, Provisions of the Act relating to clubbing of income.

Unit 5: Set off and Carry forward of losses: intra-head and inter-head set off of losses in the same year, Carry forward and set off of losses in subsequent year.

Unit 6: Deductions from Gross Total Income – Deductions under Sec.80C, 80CCC,80CCCD,80D, 80DD,80DDB,80E, 80G, 80GG, 80TTA and 80U.

Suggested Readings:

1. V.K.Singhania and K. Singhania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
4. Direct Tax Ready Reckoner
5. Income Tax Act, 1961 (Amended as per the recent Finance Act)

**Core Course (CC) 9: TAX PRACTICE AND PROCEDURE [BCOMHTAXC402]:
Marks: 50**

Unit 1: Filing of Returns and Assessment under Income Tax: Permanent Account Number; filing of Return; ITR Forms; Assessment, re- assessment, rectification of mistakes.

Unit 2: Tax Deduction and Tax Collection under Income Tax: TDS; TCS; Advance Payment of Tax; Interest; Penalties and Prosecution.

Unit 3: Tax Recovery and Settlement Process under Income Tax: Appeals and Revision; Collection and Recovery of Tax; Refund of Tax; Settlement of Cases.

Unit 4: Returns, Payment of Tax and Refund under GST: Returns; Payment of Tax, Interest, TDS; Assessment; Refund of Tax; Penalties and Prosecution.

Unit 5: Tax Recovery and Settlement Process under GST: Recovery of Tax; Inspection, Search, Seizure and Arrest; Appeals and Revision; Advance Ruling.

Unit 6: Customs Duty Procedures: Valuation under the Customs Act; Importation, Exportation and transport of Goods, Warehousing, Demands and Appeals, Refund, Duty Drawback.

Suggested Readings:

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. V. S. Datey, *Indirect Taxes*, Taxmann.
5. V. S. Datey, *Workbook on Indirect Taxes*, Taxmann.
6. VineetSodhani, *Tax Management and Practice (Indirect)*, Taxmann Publications
7. Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
8. Singhania, Vinod K. and KapilSinghania, *TDS on CD*, Taxmann Publications Pvt. Ltd.,

Core Course (CC) 10: PUBLIC FINANCE [BCOMHTAXC403]: Marks: 50

Unit 1: Introduction to Public Finance: Definition, Nature and Scope of Public Finance; Role of Public Finance in Economic Development; Principles of Maximum Social Advantage.

Unit 2: Public Revenue : Sources and Classification of Public Revenues; Tax Revenue- Significance, merits and demerits of direct and indirect taxes; Grants—merits and demerits of various types of grants—unconditional vs. conditional grants, tied grants, matching grant; Non-tax revenue-earnings from public undertakings, interest on loans.

Unit 3 : Public Expenditure : Classification and Canons of Public Expenditure; Analysis of the expenditure of the Union and the States; Effects of Public Expenditure on – Production, Distribution, Economic Growth , Creation of Employment Opportunities and Reduction in Regional and Income inequalities.

Unit 4: Public Debt: Concept, Need and Types of Public Debt; Burden of Public Debt; Effects of Public Debt on – Money Supply, Economic Growth and Economic Stability; Management of Public Debt.

Unit 5: Federal Finance: Different forms of government – unitary and federal. Tiers of government in the federal form- Central, State, Local Bodies. Analysis of the main sources of Revenue and Expenditure of the Union, States and Local Bodies; Financial Issues in a Federal set up; Problems of financial imbalances and measures for adjustments.

Unit 6: Government Budgets and Policy: Concept, Structure and Classification of Government Budget; Concepts of Current and Capital account; Budget Deficit vs. Fiscal Deficit; Objectives of Fiscal Policy; Deficit Financing – need , significance and Limitations.

Suggested Readings:

1. Richard Musgrave and Peggy Musgrave, *Public Finance in Theory and Practice*, McGraw Hill Book Company, 5th Edition, 1989
2. Richard Goode, *Government Finance in Developing Countries*, Tata-McGraw Hill Publishing Company Ltd., 1986
3. Richard Musgrave, *The Theory of Public Finance*, McGraw Hill Book Company.
4. S. Ganguli, *Public Finance*, World Press
5. Vaish and Agarwal, *Public Finance*, Wiley Eastern
6. Amaresh Bagchi, *Readings in Public Finance*, Oxford University Press.

Generic Elective 4: Choose any one from below: Marks 50
(Available for Honours in Finance and Honours in Accounting)

DIRECT TAX-II [BCOMHTAXGE401]: Marks: 50

Unit 1: Income from business or profession: Allowable and Not Allowable expenses, General Deductions, Provisions relating to Depreciation, Deemed business profits, Undisclosed Income/Investments, compulsory maintenance of books of accounts, computation of income from business or profession.

Unit 2: Income under capital gains: short term capital gains, long term capital gains-certain transaction not included as transfer, cost of acquisition, cost of improvement, indexation of cost, Capital gains under different circumstances, Exempted capital gains, computation of capital gains.

Unit 3: Income from other sources: Basis of charges, Chargeable income, grossing up, deduction in computing income under the head and other related provisions.

Unit 4: Clubbing of Income: Meaning of Clubbing of Income, Deemed incomes, Provisions of the Act relating to clubbing of income.

Unit 5: Set off and Carry forward of losses: intra-head and inter-head set off of losses in the same year, Carry forward and set off of losses in subsequent year.

Unit 6: Deductions from Gross Total Income – Deductions under Sec.80C, 80CCC,80CCCD, 80D, 80DD,80DDB,80E, 80G, 80GG,80TTA and 80U.

Suggested Readings:

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
4. Direct Tax Ready Reckoner
5. Income Tax Act, 1961 (Amended as per the recent Finance Act)

INDIRECT TAX [BCOMHTAXGE402]: Marks: 50

Unit 1: Goods and service Tax (GST)- An Overview: Introduction to GST; **Constitution (One Hundred and First) Amendment Act, 2016** ;Salient features of GST; Benefits of GST; GST Network; GST-Key Concepts; Taxes Under GST- CGST, SGST, UTGST and IGST.

Unit 2: GST- Registration : Registration: Registered Persons, Compulsory Registration under GST, Threshold for Registration, Regular Tax Payer, Composition Tax Payer, Casual Tax Payer, Unique Identification Number (UIN), Goods and Services Tax Identification Number (GSTIN);

Unit 3: Supply under GST: Concept and Types of Supply, Time of Supply, Value of Supply, Place of Supply- Concepts of Place of Supply, Place of Supply of Goods, Place of Supply of Services.

Unit 4: GST- Input tax Credit, Payment of Taxes : Input Tax Credit Process, Negative List for Input Tax Credit, Input Tax Credit Utilization, Input Tax Credit Reversal; Payment of Taxes- Electronic Liability Register, Electronic Credit Ledger and Electronic Cash Ledger; GST Return.

Unit 5: Introduction to Customs Duty: Important definitions, levy of customs duty, types of duty including protective duty, safeguard duty, countervailing duty and antidumping duty, exemption from customs duty.

Unit 6: Customs laws and Provisions: Basic principles of classification of goods and valuation of goods, import procedures, provisions governing conveyance, baggage, warehousing, custom authorities, custom ports, customs stations, transit and transshipment of goods.

Suggested Readings:

1. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
2. Bangar, V and Bangar, Y, *Beginner' Guide to GST*, Aadhya Prakashan
3. Vardhan, H., *Illustrated Guide to Goods & Services Tax*, Bharat Law House, New Delhi
4. Datey, V.S., *GST Law & Practice with Custom and FTP*, Taxmann Publications, New Delhi
5. Datey, V.S., *Custom Law Practice & Procedure*, Taxmann Publications, New Delhi

TAX PRACTICE AND PROCEDURE [BCOMHTAXGE403]: Marks: 50

Unit 1: Filing of Returns and Assessment under Income Tax: Permanent Account Number; filing of Return; ITR Forms; Assessment, re- assessment, rectification of mistakes.

Unit 2: Tax Deduction and Tax Collection under Income Tax: TDS; TCS; Advance Payment of Tax; Interest; Penalties and Prosecution.

Unit 3: Tax Recovery and Settlement Process under Income Tax: Appeals and Revision; Collection and Recovery of Tax; Refund of Tax; Settlement of Cases.

Unit 4: Returns, Payment of Tax and Refund under GST: Returns; Payment of Tax, Interest, TDS; Assessment; Refund of Tax; Penalties and Prosecution.

Unit 5: Tax Recovery and Settlement Process under GST: Recovery of Tax; Inspection, Search, Seizure and Arrest; Appeals and Revision; Advance Ruling.

Unit 6: Customs Duty Procedures: Valuation under the Customs Act; Importation, Exportation and transport of Goods, Warehousing, Demands and Appeals, Refund, Duty Drawback.

Suggested Readings:

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. V. S. Datey, *Indirect Taxes*, Taxmann.
5. V. S. Datey, *Workbook on Indirect Taxes*, Taxmann.
6. VineetSodhani, *Tax Management and Practice (Indirect)*, Taxmann Publications
7. Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
8. Singhania, Vinod K. and KapilSinghania, *TDS on CD*, Taxmann Publications Pvt. Ltd.,

Skill Enhancement Course (SEC- 2): Choose any one from below: Marks 50

ENTREPRENEURSHIP DEVELOPMENT [BCOMHTAXSE401]: Marks: 50

Unit:1. Concept of Entrepreneurship and the Entrepreneur: Concept and Nature of Entrepreneurship; Characteristics of Entrepreneurs, Functions of Entrepreneur; Entrepreneurial Qualities; Role of creativity and Innovation in Entrepreneurship.

Unit:2. Different Forms of Entrepreneurship: Small and Large Entrepreneurship, Sole Proprietorship, Family business, Corporate Entrepreneurship and Govt. Entrepreneurship.

Unit:3. Laws Relating to Intellectual Properties and the Entrepreneur: Basic idea about Intellectual Property Rights; Legal Protection of Patent, Trademark and Copyright.

Unit:4. Financing of New and Existing Ventures: Equity Financing, Debt Financing, Venture Capital, Lease financing and hire purchase, Institutional Financing and Government Support.

Unit:5. Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered) and conducting feasibility studies.

Suggested Readings:

1. Tandon, B.C., *Environment and Entrepreneur*, Chug Publications, Allahabad .
2. Chandra Prasanna, *Project Preparations, Appraisal, Implementation*, TMH, New Delhi .
3. Khanka, S.S., *Entrepreneurial Development*, S. Chand.
4. Holt, David M, *Entrepreneurship*, New Venture Creation, PHI.

APPLICATION OF COMPUTER IN ACCOUNTING [BCOMHTAXSE402]: Marks 50

Unit 1: Information Technology and Business: Concepts of data, information and computer based information system, impact of information technology on business, types of Information System - Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), and Knowledge Management System (KMS) [Concept only]

Unit 2: Internet and Its Applications : Meaning of Internet, IP Address [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only]

Unit 3: Word Processing AND Preparing Presentations: Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities; Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities.

Unit 4: Spreadsheet and its Business and Finance Applications Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.], Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions. Creating Spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

Unit 5: Use of Accounting Software: Introduction of Tally ERP, Usage of Tally in company, Company Creation and features, billing, inventory, GST (goods and services tax), Taxation.

Suggested Readings

1. Reema Thareja, *Information Technology and its Business Applications*, Oxford University Press
2. Sinha & Sinha, *Fundamentals of Computers*, BPB Publications
3. Dhar, P., *Fundamental of IT and Its Application in Business*, APH
4. Nadhani, A.K., *Tally.ERP 9*, BPB Publications.
5. *Mastering Excel-2000*, Premium edition, BPB Publication.

B.Com Honours in Taxation: 5th Semester

Core Course (CC) 11: ASSESMENT OF CORPORATE BODIES [BCOMHTAXC501]: Marks: 50

Unit 1: Introduction to Company Assessee: Meaning of companies under income tax ; Various form of Companies under income tax; Previous Year and Assessment Year for companies; Residential Status and incidence of Tax of Companies.

Unit 2: Taxable income of Companies: Computation of taxable income of Companies; Provision of Minimum Alternate Tax; Computation of corporate tax liability; Tax rate and surcharge rate applicable for company Assessee.

Unit 3: Deductions and Set off Provisions: Deductions available to corporate assessee. Clubbing of income in case of companies Assessee; Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Tax Credit; Tax on distributed profits of domestic companies.

Unit 4: Provisions of Capital Gains: Capital Gain on compulsory acquisition of land and buildings forming part of industrial undertakings; Capital Gain on transfer of assets in cases of shifting of industrial undertaking from urban area to any special economic zone.

Unit 5: provisions of Income from Other Sources: Deemed Dividend; Shares of Closely held companies received by closely held companies without any consideration or for inadequate consideration; Share issued for a consideration more than face value.

Unit 6: Special Provisions: Special Provisions in respect of newly established undertakings in Free Trade Zone, Special Economic Zones and 100% Export Oriented Undertakings.

Suggested Readings:

1. V.K.Singhania and K. Sighania,*Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
5. Singhania, Vinod K. and KapilSinghania, *TDS on CD*, Taxmann Publications Pvt. Ltd.,

**Core Course (CC) 12: FINANCIAL MANGEMENT -I
[BCOMHTAXC502]:Marks: 50**

Unit 1: Introduction: Definition, Scope, Objectives of financial Management; Important functions of Financial Management, Objectives of the firm: Profit maximisation vs. value maximisation, Role of Chief Financial Officer.

Unit 2: Basic Concepts: Time Value of Money: Compounding and Discounting techniques, Concepts of Annuity and Perpetuity, Risk-return relationship, Financial environment in which a firm has to operate.

Unit 3: Sources of Finance: Different sources of finance; long term and short term sources

Unit 4: Cost of Capital: Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital

Unit 5: Leverage: Concept and Types of leverage, Operating and financial leverage, Business Risk and Financial Risk, Margin on Safety, Trading on Equity.

Unit 6: Capital Structure Theories: Capital Structure decisions, Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

Suggested Readings

1. M.Y. Khan & P.K. Jain, *Financial Management*, TMH
2. Van Horne, *Financial Management & Policy*, Pearson
3. Van Horne, *Fundamentals of Financial Management*, PHI
4. B. Banerjee, *Financial Policy & Management Accounting*, PHI
5. P. Chandra, *Financial Management*, TMH

Discipline Specific Elective (DSE) Course (Group A): Choose any two from below: Marks 50

MICROECONOMICS [BCOMHTAXDSE501]: Marks: 50

Unit 1: Introduction : Meaning, need, scope and subject matter of economics. Positive and normative economics; The Economic Problem: Scarcity and Choice; Microeconomics Vs Macroeconomics; Principles of Economics.

Unit 2: Basics of Demand and Supply: The concept of demand and demand function ; Derivation of Individual demand curve and Market demand curve; Shifting of the demand curve; The supply function and the supply curve; Derivation of individual supply curve and market supply curve; Shifting of the supply curve; Determination of equilibrium price.

Unit 3: Theory of Consumer Behaviour: Cardinal analysis; Law of diminishing marginal utility; consumer surplus Ordinal approach; Indifference curve analysis; Budget line; Consumer Equilibrium; Income consumption curve and Price consumption curve; Hicksian decomposition of price effect into substitution effect and income effect; Demand curve for Normal, inferior and Giffen goods Concept of Elasticities of demand; Measurement of various elasticities of demand; Distinction between slope of a demand curve and the elasticity of demand; Elasticity of supply.

Unit 4: Theory of Production and Costs: Production function; stages of production; law of variable proportions; law of returns to scale; Economics of scale; Short run and long run cost functions – their definition, nature, shape and relationship; Isoquants and isocost lines – Concepts and their properties; Choice of best input combinations. Empirical production functions - their properties and estimation; Empirical estimation of cost functions.

Unit 5: Market Structure: Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand; Perfect competition-Short run and long run equilibrium; Supply curve in the short run; Monopoly – Short run and long run equilibrium; Concept of Price discrimination. Monopolistic competition, Oligopoly Market and Duopoly Market.

Unit 6: Factor Price Determination: Theory of Wage Determination ; Backward Bending Supply curve of labour; Determination of Rent, Profit and Interest rate.

Suggested Readings:

1. Samuelson, P.A. and Nordhus, W.D., Economics. Tata Mc- Graw Hill Publication Co. Ltd.
2. Koutsoyiannis, A.: Modern Micro Economics, Macmillan.
3. Damodoran, S: Managerial Economics, Oxford University Press, New Delhi.
4. Salvatore, D.: Managerial Economics, Tata McGraw Hill.
5. Stonier and Hague (1953) "A Textbook of Economic Theory". Longmans.
6. Branson, W., Macro economic Theory and Policy, Harper International.
7. Ahuja, H.L., Macroeconomics: Theory and Policy, S. Chand Publishing,

BUSINESS REGULATORY FRAMEWORK [BCOMHTAXDSE502]: Marks: 50

Unit 1: Law of Contract: Indian Contract Act, 1872: Introduction and importance of Contract Act in Indian Business; Contract and its Essential Elements: Offer, Acceptance, Consideration, Capacity of parties, free consent, lawful agreement, intention to create legal relationship and obligation, legality of object, agreement not expressly declared void, certainty of performance, legal formalities etc.; Classification of Contract: according to enforceability, according to formation and according to performance

Unit 2: Special Contract: Agency, Contingent contract, quasi contract, bailment, pledge, indemnity and guarantee

Unit 3: The Negotiable Instruments Act 1881 : Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque; Holder and Holder in Due Course, Privileges of Holder in Due Course; Negotiation: Types of Endorsements; Crossing of Cheque ; Bouncing of Cheque.

Unit 4: Sale of Goods Act, 1930 : Formation of Contract of Sale of Goods; Goods and their classification; Transfer of ownership in goods; Condition and Warranty; Breach of Contract- rights of unpaid seller

Unit 5: Consumer Protection Act, 1986: Importance of Consumer Protection Act; Definitions- Complaint, Complainant, Consumer, Consumer dispute, Person; Consumer Protection Councils- Composition objects; Consumer Disputes Redressal Agencies- Composition, Powers, functions

Unit 6: The Limited Liability Partnership Act, 2008: Salient features of LLP, Difference between LLP and Partnership, LLP and Company; LLP Agreement, Partners and Designated partners, Partners and their relation; Extent and limitation of liability and partners.

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House.
4. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
5. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
6. Sushma Arora, *Business Laws*, Taxmann Publications.
7. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
8. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

CORPORATE GOVERNANCE [BCOMHTAXDSE503]: Marks: 50

Unit 1: Introduction: Evolution - Meaning of Corporate Governance – Corporate Governance systems – obligations to society, investors, employees, customers and managerial obligation, Models on Corporate Governance- Anglo- American Model , Japanese Model, German Model.

Unit 2: Emergence of Corporate Governance: CG committees and guidelines – working group on Company’s Act 1996 – Naresh Chandra committee report – Narayanamurthy Committee report – Irani Committee report.

Unit 3: Corporate Governance – Codes and Practices: Study of Codes of Corporate Governance - Case Studies on Corporate Governance - Indian and overseas perspective- Best Practices of Corporate Governance- value Creation through Corporate Governance, Clause 49.

Unit 4: Corporate Governance and Shareholders: Rights and privileges of shareholders - shareholder protection- Grievance redressal process -investor problems and protection.

Unit 5: Board of Directors: Governance issues relating to the Board- role of directors- independent directors- Director’s remuneration as per Companies Act, 2013.

Unit 6: Audit Committee: Independent Audit Committee- qualifications- composition- meeting-powers - role of the audit committee as per Companies Act, 2013

Suggested Readings:

1. Fernando. A.C,*Corporate Governance - Principles, Policies and Practices*, Pearson Education, New Delhi, 2006.
2. PrakashPandya& R. Balakrishnan, *Compliance Guide to Corporate Governance*, Taxmann’s Allied Services Ltd, 2010.
3. Joshi Vasudha, *Corporate Governance*, The Indian Scenario, Foundation Books, 2004.
4. Solomon Hill, *Corporate Governance and Accountability*, Lexis Nexis, UK. 2003.

BUSINESS ENVIRONMENT [BCOMHTAXDSE504]: Marks: 50

Unit 1: Introduction to Business Environment: Concept, nature and importance of business environment; Types of environment- general and task environment, internal and external environment; Basic elements of environment- socio-cultural, political, legal, economic and technological elements; Environmental analysis- objectives, process, benefits and limitations.

Unit 2: Economic Environment of Business: Concept and elements of economic environment; Different economic systems: their meanings and characteristics; New Industrial Policy: Objectives and dimensions; Economic reforms initiated in India – Liberalization, privatization and disinvestment.

Unit 3: Socio-cultural Environment of Business: Concept and nature of culture – Impact of culture on business – cultural resources – Ethics and social responsibility of business – Arguments for and against social responsibility.

Unit 4: Political and Legal Environment of Business: The Constitution of India; Fundamental Rights and Directive Principles of State Policy; State intervention in economic affairs: role of the government in creating proper business environment; Legal environment of business: key concepts and features; Intellectual property laws: elementary concepts and features of copy rights, patent, trade/service mark and industrial design.

Unit 5: Technological Environment of Business: concept and features of technology; Impact of technology on business and society; Technology policy of India; Institutions and other facilities for promotion of science and technology in India.

Unit 6: International Environment of Business: Globalization as a part of the New Industrial Policy; Concept and nature of globalization; Why companies go global; Strategies for entering foreign markets: exporting, licensing and franchising, joint venture, merger and acquisition and strategic alliance; Merits and demerits of globalization.

Suggested Readings:

1. Aswathapa, K, *Essentials of Business Environment*, HPH.
2. Cherunllam, Francis; *Business Environment*, HPH.
3. Misra and Puri, *Economics Environment of Business*, HPH
4. Gupta CB, *Business Environment* Sultan Chand.
5. Paul, Justin, *Business Environment: Text and Cases*, TMH.

PRINCIPLES OF MANAGEMENT [BCOMHTAXDSE505]: Marks: 50

Unit 1: Introduction:Management- Definition, Features and Importance; managerial functions, Management -Science or Art or both; Management as profession; Universality of management; Social responsibility of a manager

Unit 2: Evolution of Management Thought:Schools of management thought; Scientific Management ;Contribution of Henry Fayol, management principles and their criticism; Human relation approach- Hawthorne Experiment; Contingency approach to management.

Unit 3: Planning:Concept, nature, importance, steps, limitations, planning premises; Management by Objective (MBO): meaning, features, objectives; steps in MBO process, benefits and weaknesses.

Unit 4: Organizing and Staffing :Concept, nature, importance, process; organization structure, line and staff authority; Span of management; Factors determining an effective span; concept of authority, responsibility and accountability; delegation of authority – concepts and principles; centralization & decentralization of authority; Staffing: Concept, feature, importance of staffing, Sources of recruitment; Selection procedure; Training and development of managerial and non-managerial personnel.

Unit 5:Directing and Motivation:Directing: Concept , features and Importance of Directing; Motivation:Definition, features, importance; motivation and morale, Theories of motivation - Maslow's Theory of need hierarchy, McGregor's Theory X and Theory Y, Herzberg's Two Factors Theory;

Unit 6: Leadership and Controlling:Leadership: Concept, features and importance of leadership, attributes of a leader; Leadership styles; Controlling: Definition, nature and importance of managerial control; requirements for effective control system; important control techniques, steps in control process.

Suggested Readings:

1. Wehrich and Koontz, *Essentials of Management*, Tata McGraw Hill.
2. Gupta, C.B., *Management Theory & Practice*, Sultan Chand.
3. Guha, Shankar Prasad, *Adhunik Karbar Byabosthaponar*, New Dey Publishers
4. Biswas, S. K., *Byabosthaponar Nitipaddhati o pryog*, (Vol. I & II), Paschim Bango Rajya Pustak Parsad.
5. Gangopadhyay and Mukhopadhyay: *Karbar Byabasthapanar Ruprekha*, Dey Book Concern.

B.Com Honours in Taxation: 6th Semester

Core Course (CC) 13: FINANCIAL MANAGEMENT – II [BCOMHTAXC601]: Marks: 50

Unit 1: Working Capital Management-I: Management of Working Capital. Liquidity and Profitability Tangle, Components of Working Capital (Concepts only).

Unit 2: Working Capital Management –II: Various sources of finance to meet working capital requirements Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies) Bank financing: recommendations of Tandon committee and Chore committee Management of components of working capital (Introduction only)

Unit 3: Capital Budgeting Decisions-I: Purpose, Objectives & Process, Understanding different types of projects, Techniques of Decision making: Non-discounted and Discounted Cash flow Approaches , Payback Period method, Accounting Rate of Return

Unit 4: Capital Budgeting Decisions-II: Net Present Value, Profitability Index, Internal Rate of Return, Modified Internal Rate of Return, Discounted Payback Period. Ranking of competing projects, Ranking of projects with unequal lives. Capital Rationing.

Unit 5: Dividend Decisions: Meaning, Nature and Types of Dividend, Some dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model, Modigliani and Miller: Irrelevancy Theory

Unit 6: Financial Control: Concept, Objectives and Steps, Major Tools of Financial Control, Advantages and Limitations of Financial control system.

Suggested Readings

1. M.Y. Khan & P.K. Jain, *Financial Management*, TMH
2. Van Horne, *Financial Management & Policy*, Pearson
3. Van Horne, *Fundamentals of Financial Management*, PHI
4. B. Banerjee, *Financial Policy & Management Accounting*, PHI
5. P. Chandra, *Financial Management*, TMH

**Core Course (CC) 14: TAX PLANNING AND MANAGEMENT
[BCOMHTAXC602]:Marks: 50**

Unit: 1 Introduction to Tax Planning and Tax Management: Concept of Tax Planning, Objectives of Tax Planning, Importance of Tax Planning, factors to be considered for Tax Planning, Essential of Tax Planning, Tax Management and its important areas, Tax Evasion and Tax Avoidance, Difference Between Tax Planning and Tax Management, Difference Between Tax Planning and 'Tax Evasion' and Difference Between Tax Avoidance and Tax Evasion

Unit 2: Tax Planning for Specific Categories of Income for Individual: Tax Planning in respect of Income from Salary and Tax Planning in respect of income from House Property.

Unit 3: Tax Planning With Reference to location of Business of a new Enterprise: Relevance of Tax Provisions in deciding the Location of Business, Special Provisions in respect of Newly Established Undertakings in Free Trade Zone, Special Provisions in Respect of Newly Established Units in Special Economic Zone

Unit 4: Tax Planning with Reference to Nature of Business: Relevance of Tax Provisions in deciding the Nature of Business, Tax Provisions for Certain Types of Businesses-Infrastructure, Telecommunication and Power. Tax Provisions for Offshore Banking Units. Tax Holidays

Unit 5: Tax Planning with Reference to Business Restructuring: Tax Planning for Amalgamation, Merger and Demerger of Companies, Tax concession and incentives for amalgamation and demergers

Unit 6: Tax Planning with Reference to Specific Management Decisions: Tax related consideration for Make or Buy, Tax Planning in Respect of Owing or Leasing as Asset, Tax Planning in Relation to Repair and Replacement of an Asset and tax planning in respect of Shut Down or Continue

Suggested Readings:

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
5. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata

Discipline Specific Elective (DSE) Course (Group B): Choose any two from below: Marks 50

MACROECONOMICS [BCOMHTAXDSE601]: Marks: 50

Unit 1: Introduction: Scope and nature of Macroeconomics with emphasis on macroeconomic problems; Concepts and variables of macroeconomics, income, expenditure and the circular flow.

Unit 2: National Income Determination : Definition, concepts and measurement of GNP, NNP, GDP, NDP, and NI; Different methods of measuring national income; The Accounting identity of saving and investment; Problems of using national income as a measure of Economic welfare; Problems of measuring national income in any country.

Unit 3: The Simple Keynesian model of income determination: Determination of equilibrium level of income, Nature of equilibrium, Stability of equilibrium; Concept of Multiplier; Investment multiplier; limitations of the multiplier analysis; Paradox of thrift.

Unit 4 : Consumption function: Keynesian consumption function and its properties; Factors affecting consumption expenditure; Saving function and its properties. Concepts of MPS, APS, MPC, APC.

Unit 5: Inflation and Unemployment: Concept and types of inflation; Causes of rising and falling inflation; Inflation and interest rates; Concept and types of unemployment; Phillips curve, the trade; off between inflation and unemployment.

Unit 6: IS-LM Framework: Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.

Suggested Readings:

1. Sikdar, S, *Principles of Macroeconomics*, Oxford University Press.
2. D'Souza, Erol, *Macroeconomics*, Pearson.
3. Froyen, *Macroeconomics– Theories and Policies*, Pearson.
4. Robert J Gordon, *Macroeconomics*, Pearson Education
5. Branson, William H., *Macroeconomic Theory and Policy*, HarperCollins India Pvt. Ltd
6. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*, McGraw; Hill Education.
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw; Hill Education
8. Jaydeb Sarkhel, *Macro Economics*, Book Syndicate

INDIAN ECONOMY [BCOMHTAXDSE602]: Marks: 50

Unit:1.Basic Features of the Indian Economy: Features of Indian economy as a developing economy, composition of National Income, occupational Structure.

Unit:2.Social Issues in Indian Economy: Problem of Poverty, Poverty alleviation measures; Problem of Unemployment and the policy measures.

Unit:3.Agriculture: Characteristics of Indian agriculture, Problems of Indian agriculture Impact of Land reforms and Green Revolution on Indian economy, PDS, Food Security.

Unit:4.Industry: Public Sector – Role, Performance and reforms; Public Sector Vs Private sector; Small scale sector and MSME, Role of foreign capital.

Unit:5.Foreign Trade and International Organisation: Foreign trade and BoP; Globalization – WTO, GATT, IMF, *IBRD*.

Unit:6.Five Year Planning: Objectives, achievements and failures. Primary overview of NITI Ayog.

Suggested Readings:

1. Economic Development and Social Opportunity, Desai, Jean and Amartysen, OUP, Chapter - 2
2. Datt, R. and Sundharam, K. P. M., *Indian Economy*, S. Chand
3. Misra, S. K. and Puri, V.K., *Indian Economy*, Himalaya
4. Indian Economy Since Independence: KapilaUma(ed.), relevant articles.
5. India: Planning and Industrialization: Bhagabati. J & Desai, P., OUP, Chapter – 2

COMPANY LAW [BCOMHTAXDSE603]: Marks: 50

Unit 1: Introduction: Background of New Company Act 2013, Corporate Personality – Company, Meaning of Company, Characteristics of a Company, Lifting of Corporate Veil, Kinds of Company- Private Company, Public Company, Company limited by Share, Company Limited by guarantee, Unlimited Company, Association not for profit, Government Company, Foreign Company, Holding and Subsidiary and associate company, one man company, Promotion and incorporation of company- stages in formation and incorporation of company, registration and commencement of business, Certificate of Incorporation, on-line registration of a company.

Unit 2: Documents: Memorandum of association and its alteration, articles of association and its alteration, doctrines of constructive notice and indoor management, concepts of prospectus, shelf prospectus and red herring prospectus, liabilities on account of misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital; employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; share certificate; D-Mat system.

Unit 3: Management of Companies: Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel, managing director, independent director, manager; committees of board of directors (composition only) – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee.

Unit 4: Company Meetings: Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

Unit 5: Dividend, Share and Share capital: Provisions relating to payment of dividend, Meaning and nature of capital and share capital, kinds of share- equity, preference, sweat equity, bonus, employee stock option scheme, and Right issue.

Unit 6: Books of Accounts and Winding-up: Provisions relating to Books of Accounts, Auditors' Appointment, Auditor's Report. Concept and modes of Winding Up, Liquidator, Functions of -National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

Suggested Readings:

1. Kapoor, N.D., *Corporate Law*, Sultan Chand
2. Sen&Mitra, *Commercial Law including Company Law*, World Press
3. Bhadra, Satpati&Mitra, *Karbari Ainer Ruprekha (Bengali Version)*, Dishari
4. Ramaiya, *A Guide to Companies Act*, LexisNexisButtersworthwadhwa.

BUSINESS ETHICS [BCOMHTAXDSE604]: Marks: 50

Unit 1: Introduction: Definition, Morality, need of ethics in business, features, principles, relevance of values, attitudes, beliefs, relationship between ethics and business, ethics and values, ethics and Globalization, ethics and Sustainability.

Unit 2:Framing Business Ethics: Ethical decision making- Utilitarian approach, Individualism Approach, Moral Rights, Justice Approach, Process of Moral Development, Corporate Social Responsibility- Legal, Ethical, Economic and Philanthropic Responsibility, Relationship between Law Ethics.

Unit 3: Ethics in marketing: Perfect competition, Imperfect competition and Ethics, Pricing, Explicit agreements, Manipulation of Supply, Tying Arrangement, Price Discrimination, Tacit Agreements, Bribery Types of Ethical Issue, Coercion, Deception, Theft, Fair price, Ethics in Advertising.

Unit 4: Ethics in Work Place: Discrimination, Utility, Rights and Justice, Hiring, Employee Promotion, Exploitation of employees, Discipline. Wages, Job description.

Unit 5: Ethics and Stakeholders: Co- existence of profitability and Morality, Social Responsibilities of Business towards Shareholders-Employees-Customers-Dealers-Vendors-Government, Social Audit, Environment Protection, Natural, Physical, Social.

Unit 6: Ethical Conflict: Fundamental Principles of ethical behaviour, Situations Promoting Unethical behaviour, Creating an ethical accounting, Threats of ethical behaviour, Ethics and Ethical dilemmas.

Suggested Readings:

1. Richard T Degorge, *Business Ethics*, Pearson Education
2. Manual G Velasquez, *Business Ethics: Concepts and Cases*, PHI Learning
3. A.C.Fernando, *Business Ethics: An Indian Perspective*, Pearson
4. Mukti Mishra and Ronald D Francis, *Business Ethics*, Tata McGraw Hill Education
5. Raj,Rituparna, *A Study in Business Ethics*, Himalaya publishing house.
6. Badi&Badi, *Business Ethics*, Vrinda Publications
7. Mruthyunjaya, H.C., *Business Ethics and Value Systems*, PHI.
8. Manna, S. and Chakrabarti, S., *Values and Ethics in Business and Profession*, PHI.

01 May 2019

B.Com Honours in Taxation: CBCS

New Syllabus: Kazi Nazrul University

PROJECT/ DISSERTATION [BCOMHTAXDSE605]: Marks: 50

The student will write a project report under the supervision of a faculty member assigned by the college/institution.

Examples of a few broad areas of Project (List is indicative, not exhaustive):

- a) Accounting for Local Bodies
- b) Accounting Standards for Local Bodies
- c) Micro Finance
- d) Financial Inclusion
- e) Digital Service Providers- Photocopy, Mobile, Internet, Cable etc.
- f) Small Traders/ Street Vendors/ Hawkers including Railway Hawkers
- g) Accounting Standards for Local Bodies
- h) IFRS for SMEs
- i) Schedule III of Companies Act, 2013
- j) E-Commerce & M-commerce
- k) Goods and Service Tax (GST)
- l) Corporate Social Responsibilities
- m) Corporate Governance
- n) On-line Banking
- o) Business Process Outsourcing
- p) Financial Statement Analysis
- q) Working Capital Management
- r) Venture Capital
- s) Insurance Industry in India
- t) Analysis of the performance of Mutual Funds
- u) Marketing Strategy of products Promotional
- v) Customer Relationship Management
- w) Study of Consumer Behaviour
- x) Packaging of Products
- y) After Sales Service and Customer Satisfaction
- z) Direct Marketing & Networking

01 May 2019



Kazi Nazrul University
Curriculum and Syllabus
B.Com Program in Taxation
(6 Semesters Pattern)

With effect from 2017-18 academic session and onwards

There will be six semesters in the three-year B.Com Program in Taxation. The Curriculum consists of 12 Core Courses (C) of which 4 core courses are to be taken from AECC-Core. Apart from these, 2 Generic Elective courses (GE) [to be taken from the pool of Generic Elective Courses], 2 Ability Enhancement Compulsory Courses (AECC-Elective), 4 Skill Enhancement courses (SEC) and 4 Discipline Specific Elective courses (DSE) are to be taken. Each paper is of 50 marks. L stands for Lecture Hour, T for Tutorial Hour and P for Practical Hour.

B.Com Program in Taxation: 1st Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMPTAXC101	Basics of Taxation	Core-1	5 - I - 0	6	50
	Discipline 2 (Core 1)	Core-2	5 - I - 0	6	50
BCOMPTAXC102	MIL-I	AEC(Core) -1	5 - I - 0	6	50
AEE101	Environment Studies	AEC (Elective) -1	4 - 0 - 0	4	50
		SEMESTER	TOTAL:	22	200

B.Com Program in Taxation: 2nd Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMPTAXC201	History of Taxation	Core-3	5 - I - 0	6	50
	Discipline 2 (Core 3)	Core-4	5 - I - 0	6	50
BCOMPTAXC202	English-I	AEC(Core) -2	5 - I - 0	6	50
AEE201	English/MIL	AEC (Elective) -2	2 - 0 - 0	2	50
		SEMESTER	TOTAL:	20	200

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Dean
Faculty of Commerce and Management
KAZI NAZRUL UNIVERSITY
Asansol, Paschim Bardhaman, W.B.

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T. Lepe Sr. 01/05/19
Head
Department of Commerce
Kazi Nazrul University
Asansol, Burdwan, W. B.

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01 May 2019

B.Com Program in Taxation: 3rd Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMPTAXC301	Direct Tax-I	Core-5	5 - 1 - 0	6	50
	Discipline 2 (Core 5)	Core-6	5 - 1 - 0	6	50
BCOMPTAXC302	MIL-II	AEC(Core) -3	5 - 1 - 0	6	50
BCOMPTAXSE301	Business Communication	SEC- 1	2 - 0 - 0	2	50
		SEMESTER	TOTAL:	20	200

B.Com Program in Taxation: 4th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
BCOMPTAXC401	Indirect Tax	Core-7	5 - 1 - 0	6	50
	Discipline 2 (Core 7)	Core-8	5 - 1 - 0	6	50
BCOMPTAXC402	English-II	AEC(Core) -4	5 - 1 - 0	6	50
BCOMPTAXSE401	Entrepreneurship Development	SEC- 2	2 - 0 - 0	2	50
		SEMESTER	TOTAL:	20	200

01 May 2019

B.Com Program in Taxation: 5th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	DSE (Any one from Discipline 1 and any one from Discipline 2)	DSE- 1		6	50
		DSE- 2		6	50
	DSE Discipline 1				
BCOMPTAXDSE501	Direct Tax-II		5 - I - 0		
BCOMPTAXDSE502	Tax Planning and Management		5 - I - 0		
	DSE Discipline 2				
	1.				
	2.				
	GE (Any one from Group B)	GE- 1		6	50
	GE Group B				
BCOMPTAXGE501	Choose from Pool of Generic Elective Courses		5 - I - 0		
BCOMPTAXGE502	Choose from Pool of Generic Elective Courses		5 - I - 0		
	SEC (Any one from Group C)	SEC- 3		2	50
	SEC Group C				
BCOMPTAXSE501	Application of Computer in Accounting		1 - 0 - 2		
BCOMPTAXSE502	E- commerce		2 - 0 - 0		
		SEMESTER	TOTAL:	20	200

B.Com Program in Taxation: 6th Semester

Course Code	DSE (Any one from Discipline 1 and any one from Discipline 2)	Course type	(L-T-P)	Credit	Marks
	DSE (Any two from Group D)	DSE- 3		6	50
		DSE- 4		6	50
	DSE Discipline 1				
BCOMPTAXDSE601	Tax Authority and Jurisdiction		5 - I - 0		
BCOMPTAXDSE602	Tax Practice and Procedure		5 - I - 0		
	DSE Discipline 2				
	1.				
	2.				
	GE (Any one from Group E)	GE- 2		6	50
	GE Group E				
BCOMPTAXGE601	Choose from Pool of Generic Elective Courses		5 - I - 0		
BCOMPTAXGE602	Choose from Pool of Generic Elective Courses		5 - I - 0		
	SEC (Any one from Group F)	SEC-4		2	50
	SEC Group F				
BCOMPTAXSE601	Application of Computer in Taxation		1 - 0 - 2		
BCOMPTAXSE602	Micro Finance		2 - 0 - 0		
		SEMESTER	TOTAL:	20	200
		GRAND	TOTAL:	122	1200

01 May 2019

**POOL OF GENERIC ELECTIVE PAPERS
[INTERDISCIPLINARY]
COMMERCE SUBJECTS: PROGRAM: SEMESTER V**

[Students of a particular Program department should choose one Generic Elective Paper of any other existing Program Department except of his/her own Department from the pool provided below]

SN.	DEPARTMENT	GENERIC ELECTIVE	PAPER CODE	L - T - P
1.	ACCOUNTING	Principles of Management	BCOMPACCGE501	5 - 1 - 0
		Principles of Economics	BCOMPACCGE502	5 - 1 - 0
2.	FINANCE	Business Mathematics	BCOMPFINGE501	5 - 1 - 0
		Business Statistics	BCOMPFINGE502	5 - 1 - 0
3.	TAXATION	Micro Economics	BCOMPTAXGE501	5 - 1 - 0
		Business Regulatory Framework	BCOMPTAXGE502	5 - 1 - 0

**POOL OF GENERIC ELECTIVE PAPERS
[INTERDISCIPLINARY]
COMMERCE SUBJECTS: PROGRAM: SEMESTER VI**

[Students of a particular Program department should choose one Generic Elective Paper of any other existing Program Department except of his/her own Department from the pool provided below]

SN.	DEPARTMENT	GENERIC ELECTIVE	PAPER CODE	L - T - P
1.	ACCOUNTING	Business Ethics	BCOMPACCGE601	5 - 1 - 0
		Corporate Governance	BCOMPACCGE602	5 - 1 - 0
2.	FINANCE	Business Environment	BCOMPFINGE601	5 - 1 - 0
		Indian Economy	BCOMPFINGE602	5 - 1 - 0
3.	TAXATION	Macro Economics	BCOMPTAXGE601	5 - 1 - 0
		Company Law	BCOMPTAXGE602	5 - 1 - 0

B.Com Program in Taxation: 1st Semester

Core Course (CC) 1: Basics of Taxation: Marks: 50

Unit 1: Introduction to Taxation: Tax- Concept and features; Components of Tax- Tax base and Tax rate; Taxation System- Progressive, proportional and regressive taxes; Classification of taxes: Direct and indirect taxes. Tax Revenue Authorities- CBDT, CBEC and CBIC

Unit 2: Incidence of Taxation: Taxation and efficiency: Deadweight cost, Administrative costs and Compliance costs of taxation; Tax incentives for individuals; Tax avoidance and Tax evasion; Tax to GDP ratio.

Unit 3: Direct Taxation: Concept, features, benefits and limitations of direct tax. Various Direct Taxes; Concept of Income tax; Types of Income tax; Personal Income Tax and Corporate Income Tax; Fringe Benefit Tax, Dividend Distribution Tax; Tax on Agriculture Income.

Unit 4: Indirect Taxation: Concept, features, benefits and limitations of indirect tax. Direct Tax vs. Indirect Tax; Various Indirect Taxes; GST: Concept features and benefits; taxes at the Centre and State level are being subsumed into GST; GST Rate slabs.

Unit 5: Tax Reform in India: Raja Chelliah Committee; Vijay Kelkar Committee; Direct Tax Reform: TIN, OLTAS, e-TDS and Sevottam; Indirect Tax Reform: Goods and Service Tax Reform.

Suggested Readings:

1. Richard Musgrave and Peggy Musgrave, *Public Finance in Theory and Practice* (New York: McGraw Hill Book Company, 5th Edition, 1989).
2. Richard Goode, *Government Finance in Developing Countries* (New Delhi. Tata-McGraw Hill Publishing Company Ltd., 1986)
3. Government of India, Ministry of Finance, *Report of the Indirect Taxation Enquiry Committee* (Chairman, L.K.Jha), Part I (November 1977) and Part II (January 1978).
4. Government of India , Ministry of Finance, *Speeches of Union Finance Ministers, 1947-48 to 1984-85* (New Delhi, 1984).
5. Datey V.S-*Indirect Tax-Law and Practice*, Taxmann, Latest edition
6. Md.Rafi- *Indirect Tax-Law and Practice*, Bharat, Latest edition
7. C. H. Sengupta, *Direct and Indirect Taxes*, Dey Book Concern, Latest Edition
8. Vinod K. Singhania, *Direct Taxes: Law and Practice* (Delhi :Taxmann Publications (P) Ltd.,) Latest edition

01 May 2019

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

Core Course (CC) 2: Discipline-2(Core 1): Marks 50

See the Syllabus of respective Department

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

AEC (Core) -1: MIL-1 [BCOMPTAXC102]: Marks: 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

AEC (Elective) -1: Environmental Studies [AEE101] Marks: 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

B.Com Program in Taxation: 2nd Semester

Core Course (CC) 3: History of Taxation: Marks: 50

Unit 1: Taxes in Ancient World: Taxation in ancient Mesopotamia; Taxation in ancient Egypt: Egyptian Pharaohs Tax, Taxes Levied, Tax Collection System; Taxes in ancient Greek; Taxes in ancient Rome: Types of Taxes and Tax Collection System; Historical form of taxes: Aids, Danegeld, Scutage, Tallage, Carucate.

Unit 2: Taxation in ancient India: Evidence of Taxation System in Manusmiriti. Kautilya's view on Taxation System: Tax Administration, Types of Tax and prescribed Tax Rate; Taxation during Maurya Period: Tax administration, Taxes imposed on rural population and urban population; Taxation during Gupta Period; Principles of Taxation in ancient India.

Unit 3: Taxation in Medieval India: Taxation System during Sultanate Period: Ushr, Kharaj and Khams; Tax Policy of Alaudin Khilji; Tax Reform of Alaudin Khilji: Jizya, Zakat, Ghari and Chari; Taxation during Mughal Period: Akbar's policy on Taxation System; Tax Administration under Vijaynagar Kingdom; Taxation System during Maratha Period: Chauth and Sardeshmukhi;

Unit 4: Taxation in British India: Introduction of India's First Income Tax Act, 1860: Foundations, Wilson's Proposal, Salient features, Scope, Rates of the Tax, Evaluation; Overview on Income Tax Act, 1886; Outline on Income Tax Act, 1918; Income Tax Act, 1922: Salient features, Application of Act, Heads of Income; Income Tax Act, 1939 as a amendment of the 1922 Act.

Unit 5: Taxation in Post Independent India: Income Tax Act, 1961: Salient features, Application of Act, Heads of Income; India's present Structure of Taxation System;

Suggested Readings:

1. Samuel Bkankson, *A brief taxation of history*, Lulu Inc, 2007
2. M.M.Sury, *Taxation in India, 1925 to 2007: History, Policies, Trends & Outlook*, New Century Publication, 2006
3. Sankar Madhav Pagar, *The Indian Income Tax: Its History, Theory, and Practice*, The University of Michigan, 1920
4. K. B. Sarkar, *Public Finance in Ancient India*, 1978
5. Kautilya, *Arthasastra*

01 May 2019

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

Core Course (CC) 4: Discipline-2(Core 3): Marks 50

See the Syllabus of respective Department

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

AEC (Core) -2: English-1[BCOMPTAXC202]: Marks: 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

AEC (Elective) -2: English/MIL [AEE201]: Marks: 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

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B.Com Program in Taxation: 3rd Semester

Core Course (CC) 5: DIRECT TAX-I [BCOMPTAXC301]: Marks: 50

Unit 1: Basic Concepts and Definition: Assessee, Person, Previous year, Assessment year, Income, Earned and unearned income, Casual income, Capital receipt and revenue receipt, Heads of Income, Gross Total Income, Agricultural Income, Long term capital asset, Short term capital asset, Basis of charge, rates of taxes applicable to various assesses.

Unit 2: Scope of Total Income and Residential Status: Residential status and its determination, Incidence of tax, Income received or deemed to be received in India.

Unit 3: Exempt Income: Income which do not form part of income under section 10, Special provision in respect of newly established undertakings in free trade zones under section 10A and special economic zone (SEZ) under section 10AA, Special provision in respect of newly established hundred per cent export oriented undertaking under section 10B, Agricultural income and taxability.

Unit 4: Income from Salary: Meaning of Salaries, Allowances, Perquisites and their valuation, Death-cum-retirement benefits- Gratuity, Pension and Leave salary, Profits-In- Lieu of salary, Provident Funds, Computation of income from salary.

Unit 5: Income from House Property: Chargeability, Deemed owner, Definition of Annual Value, Deduction from Annual value, Computation of Income under different circumstances.

Suggested Readings:

1. V.K.Singhanian and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
4. Direct Tax Ready Reckoner
5. Income Tax Act, 1961 (Amended as per the recent Finance Act)

01 May 2019

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

Core Course (CC) 6: Discipline-2(Core 5): Marks 50

See the Syllabus of respective Department

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

AEC (Core) -3: MIL-II [BCOMPTAXC302]: Marks: 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

Skill Enhancement Course (SEC- 1)

SE-1: Business Communication [BCOMPTAXSE301]: Marks: 50

(To be written in English)

Unit 1: Introduction to Business Communication: Introduction, Definition, objectives, Needs and Importance.

Unit 2: Channels of Communication: Network and Channels, Feedback, Models, Barriers of Communication.

Unit 3: Types of Communication: Formal and Informal Communication, Corporate Communication, Group Discussion, Seminar, Effective Listening.

Unit 4: Communication Tools: Communication Technology, Modern forms, Video Conferencing, e-mail, Fax.

Unit 5: Modes of Written Communication: Drafting Notice, Business Letter Writing, Report Writing, News Letter and Circular, Writing Resumes and Application.

Suggested Readings:

1. Bevee C L and Thill J V, *Business Communication Today*, TMH, New Delhi .
2. Balasubramanyam, *Business Communication*, Vikas Publishing House, New Delhi .
3. Chaturvedi, *Business Communication: Concepts, Skills and Practices*, Pearson
4. Charantimath P M , *Entrepreneurship Development and Small Business Enterprises*, Pearson

B.Com Program in Taxation: 4th Semester

Core Course (CC) 7: INDIRECT TAX [BCOMPTAXC401]: Marks: 50

Unit 1: Goods and service Tax (GST)- An Overview: Introduction to GST; **Constitution (One Hundred and First) Amendment Act, 2016** ;Salient features of GST; Benefits of GST; GST Network; GST-Key Concepts; Taxes Under GST- CGST, SGST, UTGST and IGST.

Unit 2: GST- Registration : Registration: Registered Persons, Compulsory Registration under GST, Threshold for Registration, Regular Tax Payer, Composition Tax Payer, Casual Tax Payer, Unique Identification Number (UIN), Goods and Services Tax Identification Number (GSTIN);

Unit 3: Supply under GST and Input Tax Credit: Concept and Types of Supply, Time of Supply, Value of Supply, Place of Supply- Concepts of Place of Supply, Place of Supply of Goods, Place of Supply of Services, Input Tax Credit Process and Input Tax Credit Utilization.

Unit 4: Introduction to Customs Duty: Important definitions, levy of customs duty, types of duty including protective duty, safeguard duty, countervailing duty and antidumping duty, exemption from customs duty.

Unit 5: Customs laws and Provisions: Basic principles of classification of goods and valuation of goods, import procedures, provisions governing conveyance, baggage, warehousing, custom authorities, custom ports, customs stations, transit and transshipment of goods.

Suggested Readings:

1. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
2. Bangar, V and Bangar, Y, *Beginner' Guide to GST*, Aadhya Prakashan
3. Vardhan, H., *Illustrated Guide to Goods & Services Tax*, Bharat Law House, New Delhi
4. Datey, V.S., *GST Law & Practice with Custom and FTP*, Taxmann Publications, New Delhi
5. Datey, V.S., *Custom Law Practice & Procedure*, Taxmann Publications, New Delhi

01 May 2019

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

Core Course (CC) 8: Discipline-2(Core 7): Marks 50

See the Syllabus of respective Department

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

AEC (Core) -2: English-II [BCOMPTAXC402]: Marks: 50

Ability-Enhancement Compulsory Course
Common Syllabus provided

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

Skill Enhancement Course (SEC- 2)

SE-2: Entrepreneurship Development [BCOMPTAXSE401]: Marks: 50

- Unit:1. Concept of Entrepreneurship and the Entrepreneur:** Concept and Nature of Entrepreneurship; Characteristics of Entrepreneurs, Functions of Entrepreneur; Entrepreneurial Qualities; Role of creativity and Innovation in Entrepreneurship.
- Unit:2. Different Forms of Entrepreneurship:** Small and Large Entrepreneurship, Sole Proprietorship, Family business, Corporate Entrepreneurship and Govt. Entrepreneurship.
- Unit:3. Laws Relating to Intellectual Properties and the Entrepreneur:** Basic idea about Intellectual Property Rights; Legal Protection of Patent, Trademark and Copyright.
- Unit:4. Financing of New and Existing Ventures:** Equity Financing, Debt Financing, Venture Capital, Lease financing and hire purchase, Institutional Financing and Government Support.
- Unit:5. Sources of business ideas and tests of feasibility:** Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered) and conducting feasibility studies.

Suggested Readings:

1. Tandon, B.C., *Environment and Entrepreneur*, Chug Publications, Allahabad .
2. Chandra Prasanna, *Project Preparations, Appraisal, Implementation*, TMH, New Delhi .
3. Khanka, S.S., *Entrepreneurial Development*, S. Chand.
4. Holt, David M, *Entrepreneurship*, New Venture Creation, PHI.

B.Com Program in Taxation: 5th Semester

**Discipline Specific Elective (DSE) Course (Group A): Choose any two:
(Any one from Discipline 1 and any one from Discipline 2)**

Discipline Specific Elective (DSE) Course (Discipline 1): Marks 50

DSE-1: DIRECT TAX-II [BCOMPTAXDSE501]: Marks: 50

Unit 1: Income from Business and Profession: Allowable and Not Allowable expenses, General Deductions, Provisions relating to Depreciation, Deemed business profits, Undisclosed Income/Investments, compulsory maintenance of books of accounts, computation of income from business or profession.

Unit 2: Income under Capital Gains: short term capital gains, long term capital gains-certain transaction not included as transfer, cost of acquisition, cost of improvement, indexation of cost, Capital gains under different circumstances, Exempted capital gains, computation of capital gains.

Unit 3: Income from other Sources: Basis of charges, Chargeable income, grossing up, deduction in computing income under the head and other related provisions.

Unit4: Deductions from Gross Total Income – Deductions under Sec.80C, 80CCC,80CCCD, 80D, 80DD,80DDB,80E, 80G, 80GG, 80TTA and 80U.

Unit 5: Clubbing of Income and Set off and Carry forward of losses: Meaning of Clubbing of Income, Provisions of the Act relating to clubbing of income, intra-head and inter-head set off of losses in the same year, Carry forward and set off of losses in subsequent year.

Suggested Readings:

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
4. Direct Tax Ready Reckoner
5. Income Tax Act, 1961 (Amended as per the recent Finance Act)

DSE-1: TAX PLANNING AND MANAGEMENT [BCOMPTAXDSE502]: Marks: 50

Unit: 1 Introduction to Tax Planning and Tax Management: Concept of Tax Planning, Objectives of Tax Planning, Importance of Tax Planning, factors to be considered for Tax Planning, Essential of Tax Planning, Tax Management and its important areas, Tax Evasion and Tax Avoidance, Difference Between Tax Planning and Tax Management, Difference Between Tax Planning and 'Tax Evasion' and Difference Between Tax Avoidance and Tax Evasion

Unit 2: Tax Planning for Specific Categories of Income for Individual: Tax Planning in respect of Income from Salary, Tax Planning in respect of income from House Property, Tax Planning in Respect of income from Business.

Unit 3: Tax Planning With Reference to location of Business of a new Business: Relevance of Tax Provisions in deciding the Location of Business, Special Provisions in respect of Newly Established Undertakings in Free Trade Zone, Special Provisions in Respect of Newly Established Units in Special Economic Zone

Unit 4: Tax Planning with Reference to Nature of Business: Relevance of Tax Provisions in deciding the Nature of Business, Tax Provisions for Certain Types of Businesses, Businesses given Special Tax Treatment, Tax Provisions for Offshore Banking Units. Tax Holidays

Unit 5: Tax Planning With Reference to Specific Management Decisions: Tax related consideration for Make or Buy, Tax Planning in Respect of Owning or Leasing as Asset, Tax Planning in Relation to Repair and Replacement of an Asset and tax planning in respect of Shut Down or Continue

Suggested Readings:

1. V.K.Singhania and K. Singhania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
5. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata

Discipline Specific Elective (DSE) Course (Discipline 2): Marks 50

DSE-2: Choose any one from Discipline-2 (Group A): Marks 50

See the Syllabus of respective Department

Generic Elective (Group-B): Choose any one from below: Marks 50
(Available for Program in Accounting and Program in Finance)

GE-1: MICRO ECONOMICS [BCOMPTAXGE501]: Marks: 50

Unit 1: Introduction : Meaning, need, scope and subject matter of economics. Positive and normative economics; The Economic Problem: Scarcity and Choice; Microeconomics Vs Macroeconomics; Principles of Economics.

Unit 2: Basics of Demand and Supply: The concept of demand and demand function ; Derivation of Individual demand curve and Market demand curve; Shifting of the demand curve; The supply function and the supply curve; Derivation of individual supply curve and market supply curve; Shifting of the supply curve; Determination of equilibrium price.

Unit 3: Theory of Consumer Behaviour: Cardinal analysis; Law of diminishing marginal utility; consumer surplus Ordinal approach; Indifference curve analysis; Budget line; Consumer Equilibrium; Income consumption curve and Price consumption curve; Hicksian decomposition of price effect into substitution effect and income effect; Demand curve for Normal, inferior and Giffen goods; Concept of Elasticity of demand; Measurement of various elasticity of demand; Distinction between slope of a demand curve and the elasticity of demand; Elasticity of supply.

Unit 4: Theory of Production and Costs: Production function; stages of production; law of variable proportions; law of returns to scale; Economics of scale; Short run and long run cost functions – their definition, nature, shape and relationship; Isoquants and Isocost lines – Concepts and their properties; Choice of best input combinations. Empirical production functions - their properties and estimation; Empirical estimation of cost functions.

Unit 5: Market Structure: Revenue concepts under different market conditions: TR, AR, MR and relationship among AR, MR and elasticity of demand; Perfect competition-Short run and long run equilibrium; Supply curve in the short run; Monopoly – Short run and long run equilibrium; Concept of Price discrimination. Monopolistic competition, Oligopoly Market and Duopoly Market.

Suggested Readings:

1. Samuelson, P.A. and Nordhus, W.D., Economics. Tata Mc- Graw Hill Publication Co. Ltd.
2. Koutsoyiannis, A.: Modern Micro Economics, Macmillan.
3. Damodoran, S: Managerial Economics, Oxford University Press, New Delhi.
4. Salvatore, D.: Managerial Economics, Tata McGraw Hill.
5. Stonier and Hague (1953) "A Textbook of Economic Theory". Longmans.
6. Branson, W., Macro economic Theory and Policy, Harper International.
7. Ahuja, H.L., Macroeconomics: Theory and Policy, S. Chand Publishing

GE-1: BUSINESS REGULATORY FRAMEWORK [BCOMPTAXGE502]:

Marks: 50

Unit 1: Law of Contract: Indian Contract Act, 1872: Introduction and importance of Contract Act in Indian Business; Contract and its Essential Elements: Offer, Acceptance, Consideration, Capacity of parties, free consent, lawful agreement, intention to create legal relationship and obligation, legality of object, agreement not expressly declared void, certainty of performance, legal formalities etc.; Classification of Contract: according to enforceability, according to formation and according to performance; Special Contract: Contingent contract, quasi contract, bailment, pledge, indemnity and guarantee.

Unit 2: The Negotiable Instruments Act 1881 : Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque; Holder and Holder in Due Course, Privileges of Holder in Due Course; Negotiation: Types of Endorsements; Crossing of Cheque ; Bouncing of Cheque.

Unit 3: Sale of Goods Act, 1930 : Formation of Contract of Sale of Goods; Goods and their classification; Transfer of ownership in goods; Condition and Warranty; Breach of Contract- rights of unpaid seller

Unit 4: Consumer Protection Act, 1986: Importance of Consumer Protection Act; Definitions- Complaint, Complainant, Consumer, Consumer dispute, Person; Consumer Protection Councils- Composition objects; Consumer Disputes Redressal Agencies- Composition, Powers, functions

Unit 5: The Limited Liability Partnership Act, 2008: Salient features of LLP, Difference between LLP and Partnership, LLP and Company; LLP Agreement, Partners and Designated partners, Partners and their relation; Extent and limitation of liability and partners.

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House.
4. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
5. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
6. Sushma Arora, *Business Laws*, Taxmann Publications.
7. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
8. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

**Skill Enhancement Course (SEC) (Group-C): Choose any one from below: Marks
50**

**SE-3: APPLICATION OF COMPUTER IN ACCOUNTING
[BCOMPTAXSEC501]: Marks: 50**

Unit 1: Introductory Concepts: Introduction to Computer, Computer Applications, Elements of a Computer, Classification of Computers, Characteristics of Computer, Development of Computers and Computer Generation, Advantages and Disadvantages of Computer, Basic Organization of a Computer System, Hardware: Input Devices, Storage Devices, Output Devices, Software: System Software, Application Software, and Operating System; Different number systems – Binary, Octal, Hexadecimal and their conversion codes used in computers i.e. BCD, EBCDIC & ASCII etc.

Unit 2: Information Technology and Business: Concepts of data, information and computer based information system, impact of information technology on business, types of Information System - Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) Concept only

Unit 3: Internet and Its Applications: Meaning of Internet, IP Address [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only]

Unit 4: Computer-based Business Application- Word Processing and Spread sheet : Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities; Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions and formulas.

Unit 5: Accounting Software Tally: Creation of Masters- Creation of Company, Creation of Ledgers, Creation of Stock Items, Creation of Manufacturing voucher type; Activation of Debit Note / Credit Note ; Passing of Accounting Voucher Entries– Receipt, Payment, Contra, Purchase, Sales, Debit Note, Credit Note, and Journal, modes; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet.

Suggested Readings

1. ReemaThareja,*Information Technology and its Business Applications*, Oxford University Press
2. Aurora, *Computer Fundamentals*, Vikash
3. Sinha&Sinha, *Fundamentals of Computers*, BPB Publications
4. Dhar, P., *Fundamental of IT and Its Application in Business*, APH
5. Nadhani, A.K., *Tally.ERP 9*, BPB Publications.
6. *Mastering Excel-2000*, Premium edition, BPB Publication.

SE-3: E-Commerce [BCOMPTAXSE502]: Marks: 50

Unit1: Introduction: E-Commerce-meaning, nature, concepts, types; E-Commerce vs. Traditional business mechanism; Goal of E-Commerce; Advantages and Disadvantages of E-Commerce; E-Commerce business models: B2B model, B2C Model, C2C model and C2B model.

Unit 2: Internet in E-Commerce: World Wide Web's; Internet Services; Internet Software; Common Gateway Interface; Network Access Equipment; Broadband Telecommunications.

Unit 3: Security and Encryption: The e-commerce security environment: (dimension, definition and scope of e security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit 4: Digital Payment: Methods of e-payments [Debit Card, Credit Card, Smart Cards, e-Money], electronic or digital wallet, digital signature (procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments], Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

Unit 5: Mobile Commerce: Overview, Definition and features; Wireless Application Protocol (WAP); Components of Mobile Commerce; Networking Standards for Mobiles.

Suggested Readings:

1. Suman. M &Divakara Reddy. N, *Advanced e-Commerce and mobile Commerce*, Himalaya Publishing House.
2. Sethi, Suman, *A-Z e-Commerce*, Anmol Publication.
3. Peter Lohsin, Paul Murphy, *Electronic Commerce*, Jaico Publishing House
4. P. T. Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, *E-Commerce: Fundamentals and Applications*, Wiley.
6. Laudon, *E-Commerce*, Pearson Education India
7. Schneider G., *E-Business*, Cengage
8. Bhaskar, B., *E-Commerce*, McGraw Hill

B.Com Program in Taxation: 6th Semester

**Discipline Specific Elective (DSE) Course (Group D): Choose any two:
(Any one from Discipline 1 and any one from Discipline 2)**

Discipline Specific Elective (DSE) Course (Discipline 1): Marks 50

**DSE-3: TAX AUTHORITY AND JURISDICTION [BCOMPTAXDSE601]:
Marks: 50**

Unit: 1 Appointment and Control of Income Tax Authorities: Classes of Income tax authorities, Assessing Officer, Central Board of Direct Taxes, and Appointment of Income tax authorities.

Unit 2: Jurisdiction of Income Tax Authorities: Jurisdiction of Income tax authorities, Jurisdiction of Assessing Officer and power to transfer cases from one Assessing Officer to another.

Unit 3: Power of Income Tax Authority: Power of discovery, production of evidence etc., power of search and seizure, power to call for information, power of survey, power to collect certain information and power to inspect registers of companies.

Unit 4: Appointment, Control and Jurisdiction of Goods and Service Tax Authority: Classes of officers under the CGST Act, Classes of officers under the SGST Act, Appointment of officers under the CGST Act, Appointment of officers under the SGST Act, Powers of officers under the CGST Act, Powers of officers under the SGST Act, Powers of SGST/CGST officers under the Act

Unit 5: Power of Goods and Service Tax Authority: Power of inspection, power of search and seizure, power of inspection of goods in movement, power of arrest, power to summon persons to give evidence and produce documents, power to access to business premises, Officers required to assist CGST/SGST officers

Suggested Readings:

1. V.K.Singhania and K. Sighania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. V. S. Datey, *Indirect Taxes*, Taxmann.
5. VineetSodhani, *Tax Management and Practice (Indirect)*, Taxmann Publications
6. Sengupta, C.H., *Law and Practice of Direct and Indirect Taxes*, Dey Book Concern, Kolkata
7. Bangar, V and Bangar, Y, *Beginner' Guide to GST*, AadhyaPrakashan

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

DSE-3: TAX PRACTICE AND PROCEDURE [BCOMPTAXDSE602]: Marks: 50

Unit 1: Filing of Returns and Assessment under Income Tax: Permanent Account Number; filing of Return; ITR Forms; Assessment, re- assessment, rectification of mistakes.

Unit 2: Tax Deduction and Tax Collection under Income Tax: TDS; TCS; Advance Payment of Tax; Interest; Penalties and Prosecution.

Unit 3: Tax Recovery and Settlement Process under Income Tax: Appeals and Revision; Collection and Recovery of Tax; Refund of Tax; Settlement of Cases.

Unit 4: Returns, Payment of Tax and Refund under GST: Returns; Payment of Tax, Interest, TDS; Assessment; Refund of Tax; Penalties and Prosecution.

Unit 5: Tax Recovery and Settlement Process under GST: Recovery of Tax; Inspection, Search, Seizure and Arrest; Appeals and Revision; Advance Ruling.

Suggested Readings:

1. V.K.Singhania and K. Singhania, *Direct Taxes*, Taxmann Publications
2. Gupta and Ahuja, *Direct Taxes*, Bharat Publications.
3. V.K. Singhania and M. Singhania, *Tax Management and Practice*, Taxmann Publications
4. V. S. Datey, *Indirect Taxes*, Taxmann.
5. V. S. Datey, *Workbook on Indirect Taxes*, Taxmann.
6. Vineet Sodhani, *Tax Management and Practice (Indirect)*, Taxmann Publications
7. Ahuja, Girish. and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House
8. Singhania, Vinod K. and Kapil Singhania, *TDS on CD*, Taxmann Publications Pvt. Ltd.,

B.Com Program in Taxation: CBCS

New Syllabus: Kazi Nazrul University

Discipline Specific Elective (DSE) Course (Discipline 2): Marks 50

DSE-4: Choose any one from Discipline-2 (Group D): Marks 50

See the Syllabus of respective Department

Generic Elective (Group-E): Choose any one from below: Marks 50
(Available for Program in Accounting and Program in Finance)

GE-2: MACRO ECONOMICS [BCOMPTAXGE601]: Marks: 50

Unit 1: Introduction: Scope and nature of Macroeconomics with emphasis on macroeconomic problems; Concepts and variables of macroeconomics, income, expenditure and the circular flow.

Unit 2: National Income Determination : Definition, concepts and measurement of GNP, NNP, GDP, NDP, and NI; Different methods of measuring national income; The Accounting identity of saving and investment; Problems of using national income as a measure of Economic welfare; Problems of measuring national income in any country.

Unit 3: The Simple Keynesian model of income determination: Determination of equilibrium level of income, Nature of equilibrium, Stability of equilibrium; Concept of Multiplier; Investment multiplier; limitations of the multiplier analysis; Paradox of thrift.

Unit 4 : Consumption function: Keynesian consumption function and its properties; Factors affecting consumption expenditure; Saving function and its properties. Concepts of MPS, APS, MPC, APC.

Unit 5: Inflation and Unemployment: Concept and types of inflation; Causes of rising and falling inflation; Inflation and interest rates; Concept and types of unemployment; Phillips curve, the trade; off between inflation and unemployment.

Suggested Readings:

1. Sikdar, S, *Principles of Macroeconomics*, Oxford University Press.
2. D'Souza, Erol, *Macroeconomics*, Pearson.
3. Froyen, *Macroeconomics – Theories and Policies*, Pearson.
4. Robert J Gordon, *Macroeconomics*, Pearson Education
5. Branson, William H., *Macroeconomic Theory and Policy*, HarperCollins India Pvt. Ltd
6. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*, McGraw; Hill Education.
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw; Hill Education
8. Jaydeb Sarkhel, *Macro Economics*, Book Syndicate

GE-2: COMPANY LAW [BCOMPTAXGE602]: Marks: 50

Unit 1: Introduction: Background of New Company Act 2013, Corporate Personality – Company, Meaning of Company, Characteristics of a Company, Lifting of Corporate Veil, Kinds of Company- Private Company, Public Company, Company limited by Share, Company Limited by guarantee, Unlimited Company, Association not for profit, Government Company, Foreign Company, Holding and Subsidiary and associate company with features of all kinds of company, Promotion and incorporation of company- stages in formation and incorporation of company, registration and commencement of business, Certificate of Incorporation, on-line registration of a company.

Unit2: Documents: Memorandum of association and its alteration, articles of association and its alteration, doctrines of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital; employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; share certificate.

Unit3: Management of Companies: Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel, managing director, manager; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee.

Unit4: Company Meetings: Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot.

Unit 5: Dividend, Share capital and Winding up: Provisions relating to payment of dividend, Meaning and nature of capital and share capital, kinds of share- equity, preference, sweat equity, bonus, employee stock option scheme, and Right issue, Concept and modes of Winding Up.

Suggested Readings:

1. Kapoor, N.D., *Corporate Law*, Sultan Chand
2. Sen&Mitra, *Commercial Law including Company Law*, World Press
3. Bhadra, Satpati&Mitra, *KarbariAinerRuprekha (Bengali Version)*, Dishari
4. Ramaiya, *A Guide to Companies Act*, LexisNexisButtersworthwadhwa.

Skill Enhancement Course (SEC) (Group-F): Choose any one from below: Marks 50

**SE-4: APPLICATION OF COMPUTER IN TAXATION [BCOMPTAXSEC601]:
Marks: 50**

Unit 1: Introductory Concepts: Introduction to Computer, Computer Applications, Elements of a Computer, Classification of Computers, Characteristics of Computer, Development of Computers and Computer Generation, Advantages and Disadvantages of Computer, Basic Organization of a Computer System, Hardware: Input Devices, Storage Devices, Output Devices, Software: System Software, Application Software, and Operating System; Different number systems – Binary, Octal, Hexadecimal and their conversion codes used in computers i.e. BCD, EBCDIC & ASCII etc.

Unit 2: Information Technology and Business: Concepts of data, information and computer based information system, impact of information technology on business, types of Information System - Transaction Processing System (TPS), Management Information System (MIS), Decision Support System (DSS), Knowledge Management System (KMS) Concept only

Unit 3: Internet and Its Applications: Meaning of Internet, IP Address [IPv4, IPv6], URL, Domain Name System, Internet Protocols - TCP/IP, UDP, FTP, TELNET[brief ideas only], HTML, DHTML AND XML [Concepts only]

Unit 4: Computer-based Business Application- Word Processing and Spread sheet : Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities; Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table. Spreadsheet Functions and formulas.

Unit- 5: Introduction to e-filing: e-filing of Income tax return, Generation of IT form- ITR- 01 (Sahaj), ITR-02, ITR-03, ITR-04, IRS- 4S (Sugam), ITR- 05 and ITR- 06, Registration for PAN, TAN, TIN, DIN.

Suggested Readings

1. ReemaThareja, *Information Technology and its Business Applications*, Oxford University Press
2. Aurora, *Computer Fundamentals*, Vikash
3. Sinha&Sinha, *Fundamentals of Computers*, BPB Publications
4. Dhar, P., *Fundamental of IT and Its Application in Business*, APH
5. *Mastering Excel-2000*, Premium edition, BPB Publication.
6. <https://www.incometaxindiaefiling.gov.in/>

SE-4: MICRO FINANCE [BCOMPTAXSEC602]: Marks: 50

Unit:1.Introduction: Concept and needs of Microfinance; Core Principles for Microfinance; Characteristics and Features of Microfinance; History of Microfinance.

Unit:2.Process of Microfinance: Microfinance and Microcredit; Methods of microfinance; Level of Microfinance Loan; Collateralization of Microfinance Loan; difference of microfinance with commercial banking finance.

Unit:3.Microfinance & Development: Microfinance as a Tool for Development, Relation of Microfinance with Poverty, Inequality, Unemployment; effects of Microfinance on Grameen solidarity, Savings, Livelihood and Women empowerment.

Unit:4.Microfinance in India: Nature and evolution of microfinance in India; Effectiveness of microfinance in rural India; Objectives, achievements and failures of microfinance in India. Remedy for success of microfinance in India.

Unit 5: Risk Management in Microfinance: Taxonomy of risks for microfinance; business risk; financial risk; process risk; measures to overcome the risks.

Suggested Readings:

1. Micro - Finance Perspectives and Operations, Indian Institute of Banking & Finance.
2. Understanding Microfinance (WIND) Paperback – 2009, Debadutta K. Panda
3. Microfinance in India (English, Hardcover, A. K. Chauhan, S. M. Feroze)
4. Microfinance Hardcover, A.N. Sarkar