



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Shri Vaishnav Institute of Commerce

Choice Based Credit System (CBCS) in Light of NEP-2020

B.COM. (TAX PROCEDURE) III SEMESTER (2021-2024)

BCOM301- INCOME TAX LAW AND PRACTICE

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOM301	CC	Income Tax Law and Practice	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

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

Course Objectives

The objective of the course is to have the practical knowledge and understanding about Income Tax Act, standards, principles and procedures to solve taxation problems and its Practical application in business and economy.

Examination Scheme

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

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

1. To learn about the Income Tax Act and the history of income tax act
2. To understand various basic concepts and terminology used in Income tax Act
3. To have the knowledge of various objectives of income tax act
4. To learn the filing of ITR, Assessment procedure, TDS, Advance tax payment etc.

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COURSE CONTENTS

Unit-I: Income Tax in India -- An Introduction, Basic concepts in income tax, agriculture income, Casual income, previous year, assessment year, gross total income, total income, person, assessee, residential status, Income Exempt from Income Tax.

Unit-II: Income from salaries and income from house property.

Unit-III: Income from business and profession, capital gains, income from other sources.

Unit-IV: Set off and carry forward of losses, deductions from gross total income, clubbing of income, computation of total income.

Unit-V: Assessment procedure, TDS, Advance tax payment, Income tax authorities, Appeal, revision and penalties.

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Suggested Readings

1. Singhanar V.K: *Students' Guide to Income Tax*; Taxmann, Delhi.
2. Prasaci, Bhagwati: *Income Tax Law & Practice*; Wiley Publication, New Delhi,
3. Mehrotra H.C: *Income Tax Law &Accounts* ;SahityaBhawan, Agra.
4. DinkerPagare• *Income Tax Law and Practice*; Sultan Chand & Sons, New Delhi.
5. GirishAhuja and Ravi Gupta: *Systematic approach to income tax*;SahityaBhawan Publications, New Delhi.
6. Chandra Mahesh and Shukla D.C.: *Income Tax Law and Practice*; Pragati Publications, New Delhi

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B.COM. (TAX PROCEDURE) III SEMESTER (2021-2024)

BBAI302 FUNDAMENTALS OF MANAGEMENT ACCOUNTING

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI302	CC	Fundamentals of Management Accounting	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC- Core Course

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

Course Objective

The objective of the course is to impart the basic knowledge of financial accounting theory, standards, principles and procedures to accounting problems and its application in business

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Understand the basic accounting concepts and their application in business.
2. Apply the dual-entry recording framework to a series of transactions that results in a balance sheet.
3. Gain knowledge on the preparation of financial statements.
4. Develop the skills needed to analyze financial statements effectively, and

COURSE CONTENT

UNIT I: Basics of Management Accounting

1. Meaning and definition of Management Accounting
2. Nature and Scope of Management Accounting

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3. Relationship of Management Accounting with other branches of Accounting

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BBAI302	CC	Fundamentals of Management Accounting	60	20	20	-	-	3	-	-	3	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC- Core Course

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

UNIT II: Budgetary Control

1. Meaning of Budget
2. Budgetary Control and its use as a management tool
3. Functions of Budgets, Difference between Budgets and Forecasts, Planning Process
4. Fixed and Flexible Budgets

UNIT III: Standard Costing

1. Introduction to Standard Costing
2. Cost Standards and their types
3. Establishing Standard Costs

UNIT IV: Variance Analysis

1. Sales Variance
2. Labour Variance
3. Overhead Variance

UNIT V: Marginal Costing as a Tool for Decision Making

1. Make or Buy Decision
2. Change in product Mix
3. Pricing Decisions
4. Exploring a New Market
5. Shut-down Decisions

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BBAI302	CC	Fundamentals of Management Accounting	60	20	20	-	-	3	-	-	3	

Suggested Readings

1. Jain S.P.& Narang K.L (2013), *Cost and Management Accounting*, Kalyani Publishers, New Delhi, Latest edition
2. Arora M.N. (2009), *Cost and Management Accounting (Theory and Problems)*; Himalaya Publishing House, Latest edition
3. Piallai R.S.N & Bhagvathi (1996), *Management Accounting*, S. Chand & Co. Ltd., Latest edition
4. Saxena V.K. & Vashist C.D.(2014), *Cost and Management Accounting*, Sultan Chand & Sons, Latest edition
5. Arora M. N. , *A Text Book of Cost and Management Accounting* Vikas Publishing House, Latest edition

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B.COM. (TAX PROCEDURE) III SEMESTER (2021-2024)

BCOM302 LEGAL SYSTEMS IN BUSINESS

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
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BCOM302	CC	Legal Systems in Business	60	20	20	-	-	3	-	-	3

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Course Objectives

The objective of the course is to provide the student with foundational information about the legal system and their impact on business, the relationship between law and ethics, contracts, sales and business law in the global context.

Examination Scheme

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

Course Outcomes

1. To learn the basics of legal system in India and their practical application in business.
2. To improve your ability to recognize and manage legal risks in business decision making
3. Gain practical knowledge on the Sale of goods act, Companies act, Partnership act etc.
4. Learn about consumer's rights through consumer protection act.

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BCOM302	CC	Legal Systems in Business	60	20	20	-	-	3	-	-	3

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COURSE CONTENT

Unit-I: The Indian Contract Act, 1872: Essentials of a Valid Contract, Void and Voidable Agreements, Performance of Contracts, Breach of a Contract and Its Remedies, Quasi Contracts. Indemnity and Guarantee, Bailment and Pledge, Contract of Agency.

Unit-II: The Sale of Goods Act. 1930: Formation of a Sales Contract.
Negotiable Instrument Act, 1881: Definition and Essential Features of Negotiable Instruments, Types of Instruments and Endorsement, Parties to Negotiable Instrument.

Unit-III: The Companies Act, 2013: Types of Companies, Memorandum and Article of Association, Shareholders and Debenture Holders, Minority Protection, Winding-up.
Partnership Act 1932: Definition and Nature of Partnership, Formation of Partnership, Rights, Duties and Liabilities of Partners, Dissolution of Partnership Firm

Unit-IV: Consumer Protection Act- Provisions related to consumer protection and Redressal of consumer Grievances.

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BCOM302	CC	Legal Systems in Business	60	20	20	-	-	3	-	-	3

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

Unit-V: Vishakha guidelines, Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Municipal and local regulations; various recent business laws passed in the last 4-5 years

Suggested Readings

1. N.D. Kapoor – *Elements of Mercantile Law* – Sultan Chand & Co., New Delhi.
2. Avtar Singh – *Company Law* – Eastern Book Company, 17th Edition
3. Varshney (2014)-*Banking Law & Practice* – Sultan Chand & Co., New Delhi 25th Edition
4. M.L. Tannan (2010)-*Banking Law & Practice* – Lexisnexis Butterworth wadhwa, 23rd Edition
5. N.D. Kapoor (2013)-*Industrial Law* – Sultan Chand & Co., New Delhi, 12th Edition
6. Melvin and Katz,*E-book: The Legal Environment of Business*, McGraw-Hill 2nd edition

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BCOMTA301 ADVANCE CONCEPTS IN INCOME TAX

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMTA301	CC	Advance Concepts in Income Tax	60	20	20	-	-	3	-	-	3

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

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

Course Objectives

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

Examination Scheme

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

Course Outcomes

1. Demonstrate understanding of advance concepts in Income Tax.
2. Delivering to develop abilities and skills required for understanding advance income tax mechanism.

COURSE CONTENT

Unit 1: Capital Gains - Introduction - Meaning - Scope of charge - Basis of charge - Short term and Long term Capital Assets - Transfer of Capital Asset - Deemed Transfer - Transfer not regarded as Transfer - Determination of Cost of Acquisition - Procedure for computation of Long-term and Short-term Capital Gains/Losses - Exemptions in respect of certain Capital Gains u/s. 54 - Problems on computation of capital gains.

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BCOMTA301	CC	Advance Concepts in Income Tax	60	20	20	-	-	3	-	-	3

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Unit 2: Income from Other Sources - General Incomes u/s. 56(1) - Specific Incomes u/s. 56(2) - Dividends u/s. 2(22) – Interest on Securities - Gifts received by an Individual - Casual Income - Family Pension - Rent received on let out of Furniture- Plant and Machinery with/without Building - Deductions u/s. 57 - Problems on computation on Income from Other Sources.

Unit 3: Clubbing and Aggregation of Income - Income of other persons included in the total income of Assessee - Income from Firm and AOP - Clubbing Provisions - Deemed Incomes - Provisions of set-off and Carry forward of losses - computation of Gross Total Income - Deductions from GTI u/s 80C to 80U - Problems on Computation of Taxable Income.

Unit 4: Assessment of Individuals - Computation of Tax Liability - Applicability of Alternate Minimum Tax on Individual u/s 115JC - Problems on Computation of tax liability.

Unit 5: Assessment Procedure - Income tax returns - Types of returns - Filing of e-return - Assessment - Types of assessment: Self assessment - Provisional assessment - Regular assessment - Best judgment assessment - Reassessment - Rectification of mistakes - Notice on demand.

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Suggested Readings

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

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B.COM. (TAX PROCEDURE) III SEMESTER (2021-2024)

ML307 ENVIRONMENTAL MANAGEMENT AND SUSTAINABILITY

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
ML307	AECC	Environmental Management and Sustainability	60	20	20	0	0	3	0	0	3	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; AECC- Ability Enhancement Compulsory Course

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

Course Objective

1. To create awareness towards various environmental problems.
2. To create awareness among students towards issues of sustainable development.
3. To expose students towards environment friendly practices of organizations.
4. To sensitize students to act responsibly towards environment.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. The course will give students an overview of various environmental concerns and practical challenges in environmental management and sustainability.
2. Emphasis is given to make students practice environment friendly behavior in day-to-day activities.

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			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
ML307	AECC	Environmental Management and Sustainability	60	20	20	0	0	3	0	0	3	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; AECC- Ability Enhancement Compulsory Course

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COURSE CONTENT

Unit I: Introduction to Environment Pollution and Control

1. Pollution and its types (Air, Water, and Soil): Causes, Effects and Control measures
2. Municipal Solid Waste: Definition, Composition, Effects
3. Electronic Waste: Definition, Composition, Effects
4. Plastic Pollution: Causes, Effects and Control Measures

Unit II: Climate Change and Environmental Challenges

1. Global Warming and Green House Effect
2. Depletion of the Ozone Layer
3. Acid Rain
4. Nuclear Hazards

Unit III: Environmental Management and Sustainable Development

1. Environmental Management and Sustainable Development: An overview
2. Sustainable Development Goals (17 SDGs)
3. Significance of Sustainable Development
4. Environment Friendly Practices At Workplace and Home (Three Rs' of Waste Management, Water Conservation, Energy Conservation)

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B.COM. (TAX PROCEDURE) III SEMESTER (2021-2024)

ML307 ENVIRONMENTAL MANAGEMENT AND SUSTAINABILITY

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME							CREDITS	
			THEORY			PRACTICAL		L	T		P
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
ML307	AECC	Environmental Management and Sustainability	60	20	20	0	0	3	0	0	3

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Unit 1V: Environmental Acts

1. The Water (Prevention and Control of Pollution) Act, 1974: Objectives, Definition of Pollution under this act, Powers and Functions of Boards
2. The Air (Prevention and Control of Pollution) Act, 1981: Objectives, Definition of Pollution under this act, Powers and Functions of Boards
3. The Environment (Protection) Act, 1986: Objectives, Definition of important terms used in this Act, Details about the act.
4. Environmental Impact Assessment: Concept and Benefits

Unit V: Role of Individuals, Corporate and Society

1. Environmental Values
2. Positive and Adverse Impact of Technological Developments on Society and Environment
3. Role of an individual/ Corporate/ Society in environmental conservation
4. Case Studies: The Bhopal Gas Tragedy, New Delhi's Air Pollution, Arsenic Pollution in Ground Water (West Bengal), Narmada Valley Project, Cauvery Water Dispute, Fukushima Daiichi Disaster (Japan), Ozone Hole over Antarctica, Ganga Pollution, Deterioration of Taj Mahal, Uttarakhand flash floods

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Suggested Readings:

1. Rogers, P.P., Jalal, K.F. , Boyd, J.A.(Latest Edition) . **An Introduction to Sustainable Development.** Earthscan
2. Kalam, A.P.J. (Latest Edition) . **Target 3 Billon: Innovative Solutions Towards Sustainable Development.** Penguin Books
3. Kaushik , A. and Kaushik (Latest Edition). **Perspectives in Environmental Studies.** New Delhi: New Age International Publishers.
4. Dhameja, S.K. (Latest Edition). **Environmental Studies.** S.K. Kataria and Sons.New Delhi
5. Bharucha, E. (Latest Edition). **Environmental Studies for Undergraduate Courses.** New Delhi: University Grants Commission.
6. Wright, R. T. (Latest Edition). **Environmental Science: towards a sustainable future** .New Delhi: PHL Learning Private Ltd.
7. Rajagopalan, R. (Latest Edition). **Environmental Studies.** New York: Oxford University Press.

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