

Sacred Heart College (Autonomous)

Department of Commerce Self Finance

B. COM FINANCE AND TAXATION (S / F)

Course plan

Academic Year: 2014 - 15

Semester V

COURSE PLAN			
PROGRAMME	BCOM TAX (S / F)	SEMESTER	5
COURSE TITLE	COST ACCOUNTING	CREDIT	4
HOURS/SEM	90		

SESSIONS	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	Introduction to Cost Accounting	PPT/LECTURE	E-RESOURCES	
2	Meaning and definition-Cost –Costing- Cost accounting , Cost accountancy	PPT/LECTURE	E-RESOURCES	
3	Objectives of cost accounting -	PPT/LECTURE	E-RESOURCES	
4	Advantages and disadvantages of cost accounting.	PPT/LECTURE	E-RESOURCES	
5	Distinction between cost accounting and financial accounting	PPT/LECTURE	E-RESOURCES	
6	Various Cost concepts	PPT/LECTURE	E-RESOURCES	
7	Cost centre	PPT/LECTURE	E-RESOURCES	
8	Responsibility centre	PPT/LECTURE	E-RESOURCES	
9	Profit centre	PPT/LECTURE	E-RESOURCES	
10	Cost unit	PPT/LECTURE	E-RESOURCES	
11	Cost control	PPT/LECTURE	E-RESOURCES	
12	Cost Reduction	PPT/LECTURE	E-RESOURCES	
13	Methods of Costing	PPT/LECTURE	E-RESOURCES	
14	Types or Techniques of Costing	PPT/LECTURE	E-RESOURCES	
15	Types or Techniques of Costing	PPT/LECTURE	E-RESOURCES	1
MODULE II				
16	Accounting and control of material cost- Introduction	PPT/LECTURE	E-RESOURCES E-RESOURCES	
17	material purchase procedure	PPT/LECTURE		
18	Material stock level	ILLUSTRATIONS		
19	Material stock level	ILLUSTRATIONS		
20	Material stock level	ILLUSTRATIONS		
21	Material stock level	ILLUSTRATIONS		
22	EOQ	ILLUSTRATIONS		
23	ABC	PPT/LECTURE	E-RESOURCES	

24	VED	PPT/LECTURE	E-RESOURCES	
25	FSN	PPT/LECTURE	E-RESOURCES	
26	JIT	PPT/LECTURE	E-RESOURCES	
27	Perpetual and periodic inventory system	PPT/LECTURE	E-RESOURCES	
28	Continuous stock taking	PPT/LECTURE	E-RESOURCES	
29	Material losses-Wastage-scrap-Spoilage-Defectives	PPT/LECTURE	E-RESOURCES	
30	Pricing-LIFO	ILLUSTRATIONS		
31	LIFO	ILLUSTRATIONS		
32	FIFO	ILLUSTRATIONS		
33	Simple average	ILLUSTRATIONS		
34	Weighted average	ILLUSTRATIONS		
35	FIRST CIA TEST			
MODULE III				
36	Accounting and control of labour cost	PPT/LECTURE	E-RESOURCES	
37	Time keeping and time booking	PPT/LECTURE	E-RESOURCES	
38	Systems of wage payment	PPT/LECTURE	E-RESOURCES	
39	Time rate system	ILLUSTRATIONS		
40	piece rate system	ILLUSTRATIONS		
41	Differential piece rate system	ILLUSTRATIONS		
42	Differential piece rate system	ILLUSTRATIONS		
43	Differential piece rate system	ILLUSTRATIONS		
44	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		
45	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		
46	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		
47	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		
48	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		
49	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		
50	Idle time-overtime and their accounting treatment	ILLUSTRATIONS		
51	Idle time-overtime and their accounting treatment	ILLUSTRATIONS		
52	Idle time-overtime and their accounting treatment	ILLUSTRATIONS		

53	Labour turnover-Methods of calculating labour turnover.	ILLUSTRATIONS		
54	Labour turnover-Methods of calculating labour turnover.	ILLUSTRATIONS		
55	Labour turnover-Methods of calculating labour turnover.	ILLUSTRATIONS		
MODULE IV				
56	Accounting for Over Head	PPT/LECTURE	E-RESOURCES	
57	Classification of Over Head	PPT/LECTURE	E-RESOURCES	
58	Primary and Secondary distribution	ILLUSTRATIONS		
59	Primary and Secondary distribution	ILLUSTRATIONS		
60	Absorption of overhead	ILLUSTRATIONS		
61	Absorption of overhead	ILLUSTRATIONS		
62	Percentage method	ILLUSTRATIONS		
63	Unit rate method	ILLUSTRATIONS		
64	Machine hour method	ILLUSTRATIONS		
65	Machine hour method	ILLUSTRATIONS		
66	Machine hour method	ILLUSTRATIONS		
67	Labour hour rate method	ILLUSTRATIONS		
68	Simultaneous equation method-	ILLUSTRATIONS		
69	Simultaneous equation method-	ILLUSTRATIONS		
70	Over absorption and under absorption	ILLUSTRATIONS		
MODULE V				
71	Preparation of Cost Sheet	ILLUSTRATIONS		
72	Preparation of Cost Sheet	ILLUSTRATIONS		
73	Preparation of Cost Sheet	ILLUSTRATIONS		
74	Preparation of Cost Sheet	ILLUSTRATIONS		
75	Preparation of Cost Sheet	ILLUSTRATIONS		
76	Preparation of Cost Sheet	ILLUSTRATIONS		
77	Preparation of Cost Sheet	ILLUSTRATIONS		
78	Preparation of Cost Sheet	ILLUSTRATIONS		
79	Preparation of Cost Sheet	ILLUSTRATIONS		
80	Preparation of Cost Sheet	ILLUSTRATIONS		
81	Tender and quotation	ILLUSTRATIONS		
82	Tender and quotation	ILLUSTRATIONS		
83	Tender and quotation	ILLUSTRATIONS		
84	Tender and quotation	ILLUSTRATIONS		
85	Tender and quotation	ILLUSTRATIONS		
86	Preparation of Reconciliation Statement.	ILLUSTRATIONS		

87	Preparation of Reconciliation Statement.	ILLUSTRATIONS		
88	Preparation of Reconciliation Statement.	ILLUSTRATIONS		
89	Preparation of Reconciliation Statement.	ILLUSTRATIONS		
90	SECOND CIA TEST			

SUGGESTED READINGS

1. Advanced cost accounting-SP.Jain and K.L Narang
2. Advanced cost accounting, N.K.Prasad
3. Advanced cost accounting, S.N Maheswary
4. Theory and practice of cost accounting, M.L.Agarwal.
5. Cost Accounting, M.C.Sukla and T.S.Grewal. AhmmadNaseem

COURSE PLAN

PROGRAMME	BCOM FINANCE AND TAXATION (S/F)	SEMESTER	5
COURSE TITLE	SPECIAL ACCOUNTING	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	108

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	Accounts of banking companies-	PPT/Lecture	video	
2	Meaning of banking companies	PPT/Lecture		
3	Important provisions of banking companies Act, 1949	PPT/Lecture		
4	Important provisions of banking companies Act, 1949	PPT/Lecture		
5	Important provisions of banking companies Act, 1949	PPT/Lecture		
6	Important provisions of banking companies Act, 1949	PPT/Lecture		
7	Important provisions of banking companies Act, 1949	PPT/Lecture		
8	preparation of final accounts of banking companies	Illustrations		
9	preparation of final accounts of banking companies	Illustrations		
10	preparation of final accounts of banking companies	Illustrations		
11	preparation of final accounts of banking companies	Illustrations		
12	preparation of final accounts of banking companies	Illustrations		
13	Profit and loss account, Balance sheet	Illustrations		

14	Profit and loss account, Balance sheet	Illustrations		
15	Profit and loss account, Balance sheet	Illustrations		
16	Profit and loss account, Balance sheet	Illustrations		
17	Profit and loss account, Balance sheet	Illustrations		
18	Profit and loss account, Balance sheet	Illustrations		
19	Profit and loss account, Balance sheet	Illustrations		
20	Profit and loss account, Balance sheet	Illustrations		
21	Profit and loss account, Balance sheet	Illustrations		
22	transactions of special type			
23	transactions of special type	Illustrations		
24	transactions of special type	Illustrations		
25	transactions of special type	Illustrations		
26	Asset classification and provisions	Illustrations		
27	Asset classification and provisions	Illustrations		
28	Asset classification and provisions	Illustrations		
29	Non Performing Assets	Illustrations		
30	Non Performing Assets	Illustrations		
MODULE II				
31	Accounts of Insurance Companies	Lecture		
32	Insurance companies-special terms	lecture		
33	Final accounts-Accounts of life insurance	Illustrations		
34	Final accounts-Accounts of life insurance	Illustrations		
35	Final accounts-Accounts of life insurance	Illustrations		
36	revenue account	Illustrations		
37	revenue account	Illustrations		
38	Profit and loss account	Illustrations		
39	Profit and loss account	Illustrations		

40	Balance sheet (As per IRDA regulation Act-2002	Illustrations		
41	Balance sheet (As per IRDA regulation Act-2002	Illustrations		
42	Determination of profit in life insurance business	Illustrations		
43	Determination of profit in life insurance business	Illustrations		
44	Determination of profit in life insurance business	Illustrations		
45	Determination of profit in life insurance business	Illustrations		
46	Determination of profit in life insurance business	Illustrations		
47	valuation balance sheet	Illustrations		
48	valuation balance sheet	Illustrations		
49	Accounts of general insurance companies- Fire	Illustrations		
50	Accounts of general insurance companies- fire	Illustrations		
51	Accounts of general insurance companies- fire	Illustrations		
52	Accounts of general insurance companies- fire	Illustrations		
53	Accounts of general insurance companies- fire	Illustrations		
54	Accounts of general insurance companies - marine	Illustrations		
55	Accounts of general insurance companies-marine	Illustrations		
56	Accounts of general insurance companies-marine	Illustrations		
57	Revenue account-Profit and loss account and Balance sheet	Illustrations		

58	Revenue account-Profit and loss account and Balance sheet	Illustrations		
59	Revenue account-Profit and loss account and Balance sheet	Illustrations		
60	FIRST INTERNAL ASSESSMENT TEST			
	MODULE III			
61	Investment account	Lecture		
62	cum-interest-Ex-interest	Illustrations		
63	cum-interest-Ex-interest	Illustrations		
64	cum-interest-Ex-interest	Illustrations		
65	Cum dividend-Ex dividend	Illustrations		
66	Cum dividend-Ex dividend	Illustrations		
67	Cum dividend-Ex dividend	Illustrations		
68	Cum dividend-Ex dividend	Illustrations		
69	treatment of bonus share	Illustrations		
70	treatment of bonus share	Illustrations		
71	Right shares	Lecture		
72	Right shares	Illustrations		
73	Preparation of investment account	Illustrations		
74	Preparation of investment account	Illustrations		
75	Preparation of investment account	Illustrations		
	76MODULE IV			
77	Insurance claims			
78	Types of claims	Illustrations		
79	Types of claims	Illustrations		
80	Types of claims	Illustrations		
81	Types of claims	Illustrations		
82	loss of stock policy	Illustrations		

83	loss of stock policy	Illustrations		
84	Ascertainment of the value of stock on the date of fire	Illustrations		
85	Ascertainment of the value of stock on the date of fire	Illustrations		
86	Ascertainment of the value of stock on the date of fire	Illustrations		
87	Ascertainment of actual amount of claim to be lodged	Illustrations		
88	Average clause	Illustrations		
89	Loss of profit policy	Illustrations		
90	Procedure to ascertain amount of claim.	Illustrations		
91	Procedure to ascertain amount of claim.	Illustrations		
92	Procedure to ascertain amount of claim.	Illustrations		
93	Procedure to ascertain amount of claim.	Illustrations		
MODULE - V				
94	Dissolution of partnership firms	Lecture		
95	preparation of realization account	Illustrations		
96	preparation of realization account	Illustrations		
97	preparation of realization account	Illustrations		
98	capital account and cash account	Illustrations		
99	capital account and cash account	Illustrations		
100	capital account and cash account	Illustrations		
101	capital account and cash account	Illustrations		
102	Preparation of the statement showing the distribution of cash	Illustrations		
103	Preparation of the statement showing the distribution of cash	Illustrations		
104	Preparation of the statement showing the distribution of cash	Illustrations		

105	Preparation of the statement showing the distribution of cash	Illustrations		
106	Question paper discussion	Discussions		
107	Question paper discussion	Discussions		
108	SECOND INTERNAL ASSESSMENT TEST			

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Piecemeal distribution
2	Calculation of claims

References

- 1. Jain.S.P and Narang.K.L : Advanced Accountancy 2. Maheswari.S.N and Maheswari S.K : Advanced Accounting 3. Paul.K.R : Corporate Accounting 4. Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting 5. Mc Shukla and T.S.Grewal : Advanced Accounts 6. Rawat.D.S : Accounting 7. Nirmal Gupta and Chhavi Sharma : Corporate Accounting Theory and Practice

COURSE PLAN

PROGRAMME	BCOM TAX (S/F)	SEMESTER	5
COURSE TITLE	ADVERTISING AND SALES PROMOTION	CREDIT	3
HOURS/SEM	90		

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
1	Advertising-Meaning	Discussion & Presentation	Discussion	
2	Scope	Lecture		
3	Objectives	Lecture		
4	Merits and demerits	Lecture		
5	Process of developing an advertising programme	Lecture		
6	Process of developing an advertising programme	Lecture		
7	Process of developing an advertising programme	Lecturing		
8	Process of developing an advertising programme	Lecturing& PPT		
9	Process of developing an advertising programme	Lecturing& PPT	Notes	
10	Process of developing an advertising programme	Lecturing		
11	Process of developing an advertising programme	Lecturing		
12	Process of developing an advertising programme	Lecturing		
13	Process of developing an advertising programme	Lecturing		

14	Process of developing an advertising programme	Lecturing		
15	Process of developing an advertising programme	Lecturing		
16	Process of developing an advertising programme	Lecturing		
17	Process of developing an advertising programme	Lecturing	Seminar	
18	Process of developing an advertising programme	Lecturing		
19	Process of developing an advertising programme	Lecturing		
20	Process of developing an advertising programme	Lecturing		
MODULE - II				
21	Advertisement appeal	Lecturing		
22	Copy writing	Lecturing and discussions		
23	Copy testing	Lecturing		
24	Advertising media	Lecturing		
25	Media planning and strategy	Lecturing& PPT		
26	Types of media	Lecturing& PPT		
27	Types of media	Lecturing& PPT		
28	Types of media	Lecturing& PPT		
29	Media planning and strategy	Lecturing& PPT		
30	Media planning and strategy	Lecturing		
31	Media planning and strategy	Lecturing	Q & A Session	
32	-Media selection	Lecturing& PPT		
33	-Media selection	Lecturing		
34	-Media selection	Lecturing		

35	Advertisement agency- Selection of agency	Lecturing		
36	Planning advertising campaign	Lecturing		
37	Advertising research	Lecturing		
38	Measuring the effectiveness of advertising -methods	Lecturing		
39	Measuring the effectiveness of advertising -methods	Lecturing		
40	FIRST CIA	Lecturing		
MODULE - III				
41	Social, economical and legal aspects of advertisement.	Lecturing		
42	Social, economical and legal aspects of advertisement.	Lecturing		
43	Social, economical and legal aspects of advertisement.	Lecturing		
44	Social, economical and legal aspects of advertisement.			
45	Social, economical and legal aspects of advertisement.	Lecturing		
46	Social, economical and legal aspects of advertisement.	Lecturing		
47	Social, economical and legal aspects of advertisement.	Lecturing		
48	Social, economical and legal aspects of advertisement.	Lecturing		
49	Social, economical and legal aspects of advertisement.	Lecturing		
50	Social, economical and legal aspects of advertisement.	Lecturing and discussions		
MODULE - IV				
51	Sales promotion-Definition	Lecturing		

52	Scope	Lecturing		
53	Methods			
54	Methods	Lecturing		
55	Sales promotion mix	Lecturing		
56	Sales promotion mix	Lecturing		
57	Developing sales promotion campaign	Lecturing		
58	Developing sales promotion campaign	Lecturing		
59	Developing sales promotion campaign	Lecturing		
60	Developing sales promotion campaign	Lecturing		
61	Sales promotion budget and its preparation	Lecturing		
62	Sales promotion budget and its preparation	Lecturing		
63	Sales promotion budget and its preparation	Lecturing		
64	Effects of sales promotion on brand equity.	Lecturing		
65	Effects of sales promotion on brand equity.	Lecturing		
65	Effects of sales promotion on brand equity.	Lecturing		
66	Effects of sales promotion on brand equity.	Lecturing		
67	Effects of sales promotion on brand equity.	Lecturing		
68	Effects of sales promotion on brand equity.	Lecturing		
69	Effects of sales promotion on brand equity.	Lecturing		

MODULE -V				
70	Personal selling	Lecturing		
71	Nature and importance	Lecturing& PPT		
72	Nature and importance	Lecturing& PPT		
73	Nature and importance	Lecturing& PPT		
74	Nature and importance	Lecturing& PPT		
75	Purpose	Lecturing& PPT		
76	Process	Lecturing& PPT		
77	Types of sales persons	Lecturing& PPT		
78	Sales force management	Lecturing& PPT		
79	Establishing sales objectives	Lecturing		
80	Recruitment and training of sales force	Lecturing& PPT		
81	Evaluating sales force			
82	Revision and discussion	Lecturing		
83	Revision and discussion	Lecturing		
84	Revision and discussion	Lecturing		
85	Revision and discussion	Lecturing		
86	Revision and discussion	Lecturing		
87	Question paper discussion	Discussion		
88	Question paper discussion	Discussion		
89	Question paper discussion	Discussion		
90	SECOND CIA			

ASSIGNMENTS

	Assignment
1	Development of advertisement programme
2	Evaluation of different advertisement media

BOOKS FOR REFERENCES

Advertising in the Indian Context, S.A Chunnawala. • Advertising, Marketing, and Sales management, Devandra Thakku. • Advertising Management, Rajeev Batra.. • Advertising, Sales and Promotion Management, S.A. Chunnawala. • Sales Promotion and Advertising Management, A.N.Mishra. • Marketing, Sales and Customer Service, Jones.

COURSE PLAN

PROGRAMME	BCOM TAX	SEMESTER	5
COURSE TITLE	FUNDAMENTALS OF ACCOUNTING	CREDIT	3
HOURS/WEEK	4	HOURS/SEM	72

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	Accounting	PPT		
2	Meaning	PPT/Lecture		
3	Objects	PPT/Lecture		
4-6	Concepts and conventions			
7	Double entry	PPT/Lecture		
8-10	Book keeping and accounting	PPT/Lecture		
11-13	Accountancy the language of business world	PPT/Lecture		
14	Principles of double entry	PPT/Lecture		
15-17	Advantages of double entry	Lecture		
18	Viva	Lecture		
19	Revision			
20	Revision			
MODULE II				
21-22	journal	PPT/Lecture		
23-25	Rules of debit and credit	CSR		
26-27	Kinds of accounts	Lecture		
28-30	Journalizing	Lecture		
CIA-1				
MODULE III				
31-32	Ledger	PPT/Lecture		
33-35	Sub divisions of ledger	PPT/Lecture		
36	Account	PPT/Lecture		
37-38	Form of an account	Lecture		
39-41	Posting of journal	Lecture		
42-43	Balancing of accounts	PPT/Lecture		
44-45	Cash book	PPT/Lecture		
46-49	Simple column, double column	PPT/Lecture		
50	Petty cash book	PPT/Lecture		
MODULE IV				
51	Trial balance	PPT/Lecture		
52-53	Meaning-objectives	PPT/Lecture		
54-60	ary of accounting entries	PPT/Lecture		

CIA II				
MODULE V				
61-64	Final accounts	PPT/Lecture		
65-66	Trading and profit and loss account	PPPT/Lecture		
67-68	Balance sheet	PPT/Lecture		
69-72	problems	PPT/Lecture		

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Problems on final Accounts

References

- Advanced Accountancy- R L Gupta and M Radhaswamy.
- Advanced Accounting - S P Iyengar.
- Advanced Accountancy P C Tulsian.
- Elements of Book Keeping and Accounts M C K Nambiar
- Advanced Accounting, M.C.Sukla and T.S.Grewal.

COURSE PLAN

PROGRAMME	BCOM TAX	SEMESTER	5
COURSE TITLE	INCOME TAX-LAW AND PRACTICE	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90

SESSIONS	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
1.	Introductory Session on Income Tax	LECTURE		
	MODULE – I			
2.	Introduction Brief History of Income tax in India	LECTURE		
3.	Basic Concept of Finance Bill	PPT/LECTURE	Discussion	
4.	Memorandum of finance bill	LECTURE		
5.	Basic Concept Finance Act	PPT/LECTURE		
6.	Definition of Income	LECTURE		
7.	Gross Total Income, Total Income, Assessee	LECTURE		
8.	Assessment Year, Average Rate of Tax	PPT/LECTURE	Discussion	
9.	Maximum Marginal Rate	PPT/LECTURE		
10.	Previous Year - Personal Finance Act	PPT/LECTURE		
11.	Agricultural Income Partly Agricultural Income	LECTURE		
12.	Clubbing of agricultural income with non agricultural income(Integration)	PPT/LECTURE		
13.	Rates of Income Tax	LECTURE		
14.	Accelerated Assessment	PPT/LECTURE		
15.	Capital and Revenue	LECTURE		
16.	Residential Status	LECTURE		

17.	Residential Status	ILLUSTRATIONS	Discussion	
18.	Residential Status	ILLUSTRATIONS		
19.	Residential Status	ILLUSTRATIONS		
20.	Residential Status	ILLUSTRATIONS		
21.	Incidence of tax	ILLUSTRATIONS		
22.	Income Exempt from tax	PPT/LECTURE		
23.	Income Exempt from tax	PPT/LECTURE		
24.	Heads of Income	PPT/LECTURE		
25.	Heads of Income	PPT/LECTURE		
26.	MODULE 2			
27.	Income from salary	PPT/LECTURE		
28.	Salary Chargeability	PPT/LECTURE		
29.	Perquisites	PPT/LECTURE	Discussion	
30.	Profit in lieu of salary	ILLUSTRATIONS		
31.	deductions from salary	ILLUSTRATIONS		
32.	Provident funds	LECTURE		
33.	Computation of income from salary	ILLUSTRATIONS		
34.	Computation of income from salary	ILLUSTRATIONS		
35.	Computation of income from salary	ILLUSTRATIONS		
36.	Computation of income from salary	ILLUSTRATIONS		
37.	Computation of income from salary	LECTURE		
38.	Computation of income from salary	ILLUSTRATIONS		
39.	Computation of income from salary	LECTURE		

40.	Computation of income from salary	LECTURE		
41.	Computation of income from salary	ILLUSTRATIONS	Discussion	
42.	Computation of income from salary	ILLUSTRATIONS		
43.	Computation of income from salary	ILLUSTRATIONS	Discussion	
44.	Computation of income from salary	ILLUSTRATIONS		
45.	Computation of income from salary	ILLUSTRATIONS		
46.	MODULE 3			
47.	Income from House Property	LECTURE		
48.	Basis of Charge Deemed ownership	PPT/LECTURE		
49.	Income from House property exempt from tax	PPT/LECTURE		
50.	Annual value determination in various cases	PPT/LECTURE		
51.	Deductions permissible Unrealised rent and recovery of unrealized rent and arrears of rent	ILLUSTRATIONS		
52.	Computation of Income from House Property	ILLUSTRATIONS		
53.	Computation of Income from House Property	ILLUSTRATIONS		
54.	Computation of Income from House Property	ILLUSTRATIONS	Discussion	
55.	Computation of Income from House Property	ILLUSTRATIONS		
56.	Computation of Income from House Property	ILLUSTRATIONS		
	MODULE - IV:			
57.	Profit and Gains of Business or Profession Chargeability	LECTURE		
58.	Deductions expressly allowed (a brief study expected)	PPT/LECTURE		
59.	General Deductions Basic concepts relating to calculation of permissible depreciation and related concepts	PPT/LECTURE		
60.	Expenses/Payments not deductible under certain circumstances	ILLUSTRATIONS		

61.	Expenses allowed on actual payment basis only deemed profits	LECTURE		
62.	Computation of Profits and Gains of business or profession.	ILLUSTRATIONS		
63.	Computation of Profits and Gains of business or profession.	ILLUSTRATIONS		
64.	Computation of Profits and Gains of business or profession.	ILLUSTRATIONS	Discussion	
65.	Computation of Profits and Gains of business or profession.	ILLUSTRATIONS		
66.	Computation of Profits and Gains of business or profession.	ILLUSTRATIONS		
67.	Computation of Profits and Gains of business or profession.	ILLUSTRATIONS		
68.	Computation of Profits and Gains of business or profession.	LECTURE		
69.	Computation of Profits and Gains of business or profession.	LECTURE	Discussion	
70.	Computation of Profits and Gains of business or profession.	LECTURE		
71.	Computation of Profits and Gains of business or profession.	LECTURE, PROBLEMS		
72.	Computation of Profits and Gains of business or profession.	LECTURE, PROBLEMS		
73.	MODULE 5			
74.	Capital gains Basis of charge Capital Assets Kinds	LECTURE		
75.	Computation of Short term and Long term capital gains	PPT/LECTURE		
76.	Computation of capital gain in following special cases	PPT/LECTURE		
77.	Conversion of capital asset into stock in trade	PPT/LECTURE		
78.	Transfer of capital asset by a partner/member to a firm, AOP, BOI	PPT/LECTURE		
79.	Compensation on compulsory acquisition of assets and also enhanced compensation	LECTURE		
80.	Capital Gains exempt from tax Capital Gains Account Scheme	LECTURE		
81.	Computation of Income from Capital Gain	ILLUSTRATIONS		
82.	Computation of Income from Capital Gain	ILLUSTRATIONS		
83.	Computation of Income from Capital Gain	ILLUSTRATIONS		

84.	Computation of Income from Capital Gain	ILLUSTRATIONS		
85.	Computation of Income from Capital Gain	ILLUSTRATIONS		
86.	Computation of Income from Capital Gain	ILLUSTRATIONS		
87.	Computation of Income from Capital Gain	ILLUSTRATIONS		
88.	Computation of Income from Capital Gain	ILLUSTRATIONS		
89.	Computation of Income from Capital Gain	ILLUSTRATIONS		
90.	Computation of Income from Capital Gain	ILLUSTRATIONS		
91.	Computation of Income from Capital Gain	ILLUSTRATIONS		
92.	Computation of Income from Capital Gain	ILLUSTRATIONS		
93.	Computation of Income from Capital Gain	ILLUSTRATIONS		

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Topic of Assignment	Nature of assignment
1	Determination of taxable salary of various categories of assesses	Problem
2	Collect details regarding latest rates of taxes and amendments in the latest Finance Act	Problem Solving

BASIC REFERENCES

1. Students Guide to Income Tax- Dr Vinod K Singhania and Monica Singhania - Taxmann Publication
2. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya Bhawan Publications
3. Direct Taxes- V P Gaur and D B Narang Kalyani Publishers
4. Direct Taxes Sri T N Manoharan-Snow White Publications Practical Work Finance Act