

**Sacred Heart College (Autonomous)**

**Department of Commerce**

**B. COM FINANCE AND TAXATION (AIDED)**

**Course plan**

**Academic Year: 2016 – 17**

**Semester VI**

<b>COURSE PLAN</b>			
PROGRAMME	BCOM TAX	SEMESTER	6
COURSE CODE AND TITLE	U6CRCOM15: APPLIED COST ACCOUNTING	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	GEORGE JOSEPH		

<b>COURSE OBJECTIVES</b>
To understand the process costing concepts so that logical decision can be taken and apply process costing concepts in business situations
To understand the accounting procedures of job, batch and contract costing and apply in practical situations
To identify the role of CVP Analysis and apply the marginal costing principles in decision making situations of businesses
To understand the concept of various budget and apply budgetary control in business situation
To know the application of cost control techniques
To apply costing for decision making in business areas

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
	<b>MODULE I Introduction to the application of costing methods and techniques in business decision making</b>			
1	Methods of costing	Discussion		
2	Techniques of costing	Discussion		
3	Job costing – Meaning- Procedure	Lecturing and discussion		
4	Accounting for job costing	Problem		
5,	Preparation of job cost sheet	Problem	video	
6	Batch costing- Meaning- Procedure	Lecture		

7	Economic Batch Quantity	Lecture/ Problem		
8	Calculation of EBQ	Explaining with examples		
9	Preparation of Batch Cost Sheet	Lecture/ Problem		
10	Operating costing	Power point presentation		
	<b>MODULE-2 Contract Costing</b>			
11	Contract Costing-Meaning-Features	Lecture		
12	Work certified and uncertified	Lecture		
13	determination of profit on incomplete contract	Lecture/proble m solving		
14	Work-in-progress	Lecture/proble m solving		
15	Balance Sheet	Lecture/proble m solving		
16	Escalation clause	Lecture/proble m solving		
17	Retention money	Lecture/proble m solving		
18	Cost plus contract.	Lecture/proble m solving		
19-25	Preparation of contract accounts on completed contract and incomplete contract	Lecture/proble m solving		
	<b>CIA – 1</b>			
	<b>MODULE-3 Process costing</b>			
26	Process accounts -meaning and features	Lecture/proble m solving		
27	Process losses	Lecture/proble m solving		
28	Abnormal Gain and its treatment	Lecture/proble m solving		
29-35	Preparation of process accounts	Lecture/proble m solving		
36	Joint products ,By- products and Co- products – Difference between joint products , by- products and co- products	Lecture/proble m solving		
37-45	Methods of apportioning joint cost- Methods of Accounting by products	Lecture/proble m solving		

	<b>MODULE -4 Marginal Costing</b>			
46	Marginal Costing Meaning-Definition	Lecture and Problem solving		
47	Difference between Marginal costing and Absorption costing and differential costing	Lecture and Problem solving		
48	Advantages and disadvantages	Lecture and Problem solving		
49	Break Even Analysis	Lecture/problem solving	video	
50	Cost Volume Profit analysis	Lecture/problem solving		
51	Simple break even chart	Lecture/problem solving		
57-70	- Decision making -Pricing decisions-Key factor-Make or buy- Sales mix-acceptance of order.	Lecture/problem solving		
	<b>CIA – 2</b>			
	<b>MODULE-5 Budget and budgetary control</b>			
71	Meaning and definition- Objectives of budgetary control	Lecture		
72	advantages and disadvantages	Lecture		
73	Forecast and budget	Lecture		
74	Preliminaries for the installation of a system of budgetary control Budget centre-Budget manual-Budget committee	Lecture		
75-85	Preparation of cash budget and flexible budget	Lecture/problem solving		
86	Performance budgeting.	Lecture/problem solving		
87-90	Revision and question paper discussion			

## **INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines**

	Date of completion	Topic of Assignment
1	12/01/2017	Application of marginal costing for decision making
2	28/02/2017	Preparation of Budget

### **References**

#### **SUGGESTED READINGS**

Jain. S.P and Narang.K.L : Advanced Cost Accounting

Prasad.N.K : Advanced Cost Accounting

Khan.M.Y and Jain.P.K : Advanced Cost Accounting

ThulsianP.C : Practical Costing

Arora.M.N : Principles and Practice of Cost Accounting

M.L Agarwal : Advanced Cost Accounting

Bendrey, Essentials Of Management Accounting.

Murthy R.V.V, Cost and Management Accounting.

#### **Web resource references:**

<https://www.accountingnotes.net/cost-accounting/marginal-costing>

<https://www.tutorialspoint.com/accounting>

## COURSE PLAN

PROGRAMME	BCOM TAX	SEMESTER	6
COURSE CODE AND TITLE	U6CPCOM2: PRINCIPLES OF BUSINESS DECISION	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	TESSA MARY JOSE		

<b>COURSE OBJECTIVES</b>
To understand the economic concepts and theories applied in decision making
To familiarize the standards with the law of demand and its effects in the market
To explain the methods of forecasting the demand for a new product in the market
To explain the loss of the production and its influencing factors
To analyze the relationship between cost and output and optimum firm
To understand the concept of pricing and price mechanism under various market situation
To apply the economic theories in different business situations

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I</b>				
1	Decision making- Definition of decision and decision making	PPT	video	
2	Importance of decision making	PPT/Lecture		
3	Steps in decision making	PPT/Lecture		
4	Steps in decision making			
5	Types of decisions-	PPT/Lecture		
6	Decision making environment Elements of a decision	PPT/Lecture	e-resource	
7	Theories	PPT/Lecture		
8	Areas where economic theories can be applied for business decision making	PPT/Lecture		
9	Application of economic theories in decision making-	Lecture		
10	Revision	Lecture		
<b>MODULE II</b>				
11	Demand analysis	PPT/Lecture		
12	Demand meaning	CSR		
13	Definition	Lecture		

14	Law of demand	Lecture		
15	Determinants of law	Lecture		
16	Exceptions to the law of demand	PPT/Lecture		
17	Elasticity of demand	PPT/Lecture		
18	Price elasticity	PPT/Lecture		
19	Price elasticity	PPT/Lecture		
20	Income elasticity	Lecture		
21	Income elasticity	PPT/Lecture		
22	Advertisement elasticity	PPT/Lecture		
23	Advertisement elasticity	PPT/Lecture		
24	Cross elasticity	PPT/Lecture		
25	Cross elasticity	PPT/Lecture		
26	Uses of price, income, advertisement and cross elasticities	PPT/Lecture		
27	Demand forecasting	PPT/Lecture		
28	Short term forecasting	PPT/Lecture		
29	Short term forecasting	PPT/Lecture		
30	Long term forecasting	PPT/Lecture		
31	Methods of forecasting	PPT/Lecture		
32	Methods of forecasting	PPT/Lecture		
33	Forecasting the demand for new product	PPT/Lecture		
34	Problems of income , price cross and advertisement elasticity	PPT/Lecture		
35	Revision	PPT/Lecture		

**CIA-1**

**MODULE III**

36	Production analysis	PPT/Lecture		
37	Production function	PPT/Lecture		
38	Cobb Douglas production function	PPT/Lecture		
39	Laws of production	Lecture		
40	Law of diminishing returns	Lecture		
41	Law of returns to scale	PPT/Lecture		
42	Economies of scale	PPT/Lecture		
43	Dis economies of scale	PPT/Lecture		
44	Isoquant curve	PPT/Lecture		
45	Iso cost curve	Lecture		
46	Optimum combination of input	PPT/Lecture		
47	Least cost input combination	PPT/Lecture		
48	Law of returns	PPT/Lecture		
49	Business decisions	PPT/Lecture		
50 - 54	Revision	PPT/Lecture		

**MODULE IV**

55	Cost analysis	PPT/Lecture		
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56	Pricing theory	PPT/Lecture		
57	Objectives	PPT/Lecture		
58	Role of cost in pricing	PPT/Lecture		
59	Accounting cost	PPT/Lecture		
60	Long run and short run	PPT/Lecture		
61	Cost out put relations	PPT/Lecture		
62	Market conditions	PPT/Lecture		
63	Theories of price determination under perfect competition	PPT/Lecture		
64	Price output determination under perfect competition	PPT/Lecture		
65	Monopoly	PPT/Lecture		
66	–monopolistic competition	PPT/Lecture		
67	Oligopoly	PPT/Lecture		
68	Price discrimination	PPT/Lecture		
69	Price discrimination	PPT/Lecture		
70	Kinked demand curve	PPT/Lecture		
71	Price leadership	PPT/Lecture		
72	Price leadership	PPT/Lecture		
73	Pricing under collusion	PPT/Lecture		
74	Revision			
75	Revision			
<b>CIA II</b>				
<b>MODULE V</b>				
76	Business cycle	PPT/Lecture		
77	Introduction	PPPT/Lecture		
78	Phases of business cycle causes and indicators	PPT/Lecture		
79	Theories of business cycle	PPT/Lecture		
80	Theories	PPT/Lecture		
81	Business decision	PPT/Lecture		
82	Revision			
83	Uses of business cycle	PPT/Lecture		
84	Revision			
85	Theories			
86	Viva			
87	Viva			
88	Revision			
89	Revision			
90	Revision			



### INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	5/02/2017	Laws of production

### GROUP

#### References

- Maheswari.K.L and Varshney : Managerial Economics
- Samuel, Mote and Paul :Managerial Economics
- Pylee.M.V and Sankaranarayan.K.C :Managerial Economics
- Dwivedi.N.D: Managerial Economics

### COURSE PLAN

PROGRAMME	BACHELOR OF COMMERCE	SEMESTER	6
COURSE CODE AND TITLE	U6CRCOM16: PRACTICAL AUDITING	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	SANU VARGHESE		

### COURSE OBJECTIVES

To understand the practical application of auditing.
To familiarize with the different types of audit in-depth.
To examine and to tackle the frauds and manipulations happening in accounts through auditing
To equip the students with the theory and methodology of auditing, audit reporting, generally accepted auditing standards & other basic concepts.
To explain the legal framework under which a company audits are conducted and apply the professions code of conduct.
To demonstrate the ability to undertake research on significant auditing issues and to keep up - to-date with developments in auditing theory and practice.

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I</b>				
1.	Auditing-Meaning-Scope-Objectives	PPT/Lecture	video	
2.	Types of Audit - Merits and demerits	PPT/Lecture		
3.	Audit programme, features, advantages,Disadvantages	PPT/Lecture		
4.	Features of Audit programme	PPT/Lecture		
5.	Advantages and Disadvantages of Audit Programme	PPT/Lecture		
6.	Audit notebook, features, advantages,Disadvantages	PPT/Lecture	e-resource	
7.	Audit working paper,Evidences	PPT/Lecture		
8.	Considerations before commencing an audit	PPT/Lecture		
9.	Routine checking and test checking	PPT/Lecture		
10.	Qualifications of an auditor	PPT/Lecture		
11.	Qualifications of an auditor	PPT/Lecture		
12.	Liabilities in case of misfeasance,criminal,liability to third party	PPT/Lecture	e-resource	
13.	Liabilities in case of misfeasance,criminal,liability to third party	PPT/Lecture	e-resource	
14.	Annotation	PPT/Lecture		
15.	Revision	PPT/Lecture		
16.	Test Paper Module 1			
<b>MODULE II</b>				
17.	Internal control- Meaning- Definition – features	PPT/Lecture		
18.	Internal check-steps-advantages	PPT/Lecture		
19.	Internal Audit-procedures-merits-demerits	PPT/Lecture		
20.	Audit procedure-advantages	PPT/Lecture		
21.	Vouching-differences	PPT/Lecture		
22.	Requirements of a voucher	PPT/Lecture		
23.	Annotation	PPT/Lecture		
24.	Vouching of cash sales	PPT/Lecture	Q & Ans Session	
25.	Vouching of receipts from debtors	PPT/Lecture		
26.	Vouching of various other items	PPT/Lecture		
27.	Vouching of payment of wages	PPT/Lecture		
28.	Vouching of purchase of land and building	PPT/Lecture		
29.	Duties of an auditor	PPT/Lecture		
30.	Statutory duties, contractual duties	PPT/Lecture		
31.	Duties imposed by law	PPT/Lecture		
32.	Verification –Advantages, Disadvantages	PPT/Lecture		
33.	Verification of assets, liabilities	PPT/Lecture		

34.	Valuation –Advantages-Disadvantages	PPT/Lecture		
35.	Difference between valuation and verification	PPT/Lecture		
36.	Valuation of assets	PPT/Lecture		
37.	Valuation of liabilities	PPT/Lecture		
38.	Rights of an auditor	PPT/Lecture		
39.	Methods for conducting valuation, verification	PPT/Lecture	Quiz	
40.	Annotation	PPT/Lecture		
41.	Revision	PPT/Lecture		
42.	Viva /Test			
43.	CIA-1			
<b>MODULE III</b>				
44.	Audit of limited companies	PPT/Lecture		
45.	Qualities of company auditor	PPT/Lecture		
46.	Importance of Company Auditor	PPT/Lecture		
47.	Qualifications of an auditor	PPT/Lecture		
48.	Disqualifications of an auditor	PPT/Lecture		
49.	Appointment of auditor	PPT/Lecture	Q & Ans Session	
50.	First auditor, subsequent auditor	PPT/Lecture		
51.	Filling of casual vacancies, Government Auditor	PPT/Lecture		
52.	Filling of Government Auditor	PPT/Lecture		
53.	Annotation	PPT/Lecture		
54.	Auditor's liability in share capital	PPT/Lecture		
55.	Auditor's liability in share transfer	PPT/Lecture		
56.	Removal of company auditor	PPT/Lecture		
57.	Removal of company auditor	PPT/Lecture		
58.	<b>Surprise test</b>			
59.	Limited company	PPT/Lecture		
60.	Audit report	PPT/Lecture		
61.	Contents of audit report	PPT/Lecture		
62.	Types of audit report	PPT/Lecture		
63.	Annotation	PPT/Lecture		
64.	Revision	PPT/Lecture		
65.	Viva / Test			
<b>MODULE IV</b>				
66.	Investigation – Meaning - Definition	PPT/Lecture		
67.	Features of investigation	PPT/Lecture		
68.	Essentials of investigation	PPT/Lecture		

69.	Methods in which investigation is conducted	PPT/Lecture	Video	
70.	Types of investigation	PPT/Lecture	quiz	
71.	Investigation when fraud is suspected	PPT/Lecture		
72.	Investigation on acquisition of running business	PPT/Lecture		
73.	Annotation	PPT/Lecture		
74.	<b>Revision</b>	PPT/Lecture		
75.	Viva/Test			
76.	CIA – II			
<b>MODULE V</b>				
77.	Recent trends in auditing	PPT/Lecture		
78.	Cost audit - objectives of cost audit	PPT/Lecture		
79.	Nature and significance of cost audit	PPT/Lecture		
80.	Tax audit - objectives of tax audit	PPT/Lecture		
81.	Management audit objective	PPT/Lecture		
82.	social audit - objective	PPT/Lecture		
83.	Government audit - Objective	PPT/Lecture	Group discussion	
84.	Performance audit - objective	PPT/Lecture		
85.	Auditing in EDP	PPT/Lecture		
86.	Auditing and Assurance Standard Board	PPT/Lecture		
87.	Annotation	PPT/Lecture		
88.	Revision	PPT/Lecture		
89.	Test			
90.	Discussion			

### **INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	05/12/2016	Auditing scams in India
2	15/01/2017	Identifying Audit firms and their functioning practically

### **GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
<b>1</b>	26/02/2017	Case studies in auditing

### **References**

- Dr. K.G.C. Nair, Dr. Dipa. S. Krishnan, Dr, Suman Alexander, Practical Auditing, Chand Books.
- B N Tandon, S Sundharabahu, A handbook of Practical Auditing, S Chand Limited ,2006.

### **Web resource references:**

- <http://www.gdcbemina.com/docs/Auditing.pdf>

<b>COURSE PLAN</b>			
PROGRAMME	BCOM FINANCE AND TAXATION	SEMESTER	6
COURSE CODE AND TITLE	U6CRCOM17: ACCOUNTING FOR MANAGERIAL DECISIONS	CREDIT	4
HOURS/SEM	90		
FACULTY NAME	SAJOY P B		

<b>COURSE OBJECTIVES</b>
To use business finance terms and concepts when discussing.
To explain the financial concepts used in making accounting management decision.
To use effective communication skills to promote respect and relationship for financial deals.
To utilize information by applying a variety of business and industry software and hardware to major financial function.
To demonstrate a basic understanding of management accounting.
To enable the students to have a thorough knowledge on the management accounting techniques in business decision making.

<b>SESSION</b>	<b>TOPIC</b>	<b>LEARNING RESOURCES</b>	<b>VALUE ADDITIONS</b>	<b>REMARKS</b>
1.	Introductory Session	Lecture		
2.	<b>Module 1</b> Financial statements ,meaning, essentials	Lecture,PPT		
3.	Importance , characteristics	Lecture,PPT		
4.	objects , nature	Lecture,PPT	E resources	
5.	importance of analysis and interpretation	Lecture,PPT	E resources	
6.	Types of financial analysis	Lecture,PPT	E resources	
7.	external and internal analysis	Lecture,PPT	E resources	
8.	Horizontal analysis	Lecture,PPT	E resources	
9.	vertical analysis	Lecture,PPT	E resources	

10.	Methods and techniques used in Financial analysis	PPT and Lecture		
11.	techniques used in financial analysis	PPT and Lecture		
12.	comparative income statement and balance sheet	Practical Problems		
13.	comparative income statement and balance sheet	Practical Problems		
14.	common size income statement and balance sheet	Practical Problems		
15.	common size income statement and balance sheet	Practical Problems		
16.	Trend analysis	Practical Problems		
17.	Doubt clearing session and additional problems	Revision		
18.	<b>Module 2</b> Ratio analysis - introduction - meaning and definition	Lecture, PPT		
19.	objectives - importance and uses	Lecture, PPT		
20.	Classification of Ratios	PPT, Lecture		
21.	Current ratio-Quick ratio-Absolute liquidity ratio	Practical Problems		
22.	Absolute liquidity ratio	Practical Problems		
23.	Long term financial ratios	Practical Problems		
24.	solvency ratio	Practical Problems		
25.	Debt equity ratio	Practical Problems		
26.	Proprietary ratio	Practical Problems		
27.	Fixed assets ratio-	Practical Problems		
28.	Debt service ratio	Practical Problems		
29.	Ratio of long term debt to shareholders fund	Practical Problems		

30.	Profitability Ratios	Practical Problems		
31.	General profitability ratios			
32.	Coverage ratios	Practical Problems		
33.	Financial ratios	Practical Problems		
34.	Turnover ratios	Practical Problems		
35.	Capital turnover ratio	Practical Problems		
36.	Return on shareholders' funds	Practical Problems		
37.	Return on equity capital-	Practical Problems		
38.	EPS	Practical Problems		
39.	Return on capital employed-	Practical Problems		
40.	Dividend yield ratio	Practical Problems		
41.	Leverage ratios	Practical Problems		
42.	Advantages and disadvantages of Ratios	Lecture, PPT		
43.	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	Practical Problems		
44.	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	Practical Problems		
45.	limitations of Ratios	Lecture,PPT		
46.	Discussion of important questions			
47.	CIA - First Internal Examination			
48.	<b>Module 3</b> Fund Flow analysis - introduction - meaning and definition of fund	Lecture,PPT		
49.	Need for Fund Flow statement- managerial Uses	Lecture,PPT	E resources	
50.	Procedures for the preparation of fund flow statement	Lecture,		



51.	Procedures for the preparation of fund flow statement	Practical Problems		
52.	Adjusted profit and loss account	Practical Problems		
53.	Fund Flow Statement	Practical Problems		
54.	Fund Flow Statement	Practical Problems		
55.	Fund Flow Statement	Practical Problems		
56.	Distinction between Fund Flow Statement and Balance Sheet	Lecture, PPT		
57.	Distinction between Fund Flow Statement and schedule of Changes in Working capital	Lecture,PPT		
58.	schedule of Changes in Working capital	Practical Problems		
59.	schedule of Changes in Working capital	Practical Problems		
60.	Uses of funds flow statement	Lecture,PPT		
61.	Revision and discussion of important questions			
62.	<b>Module 4</b> Cash Flow Statement-Introduction - meaning and Definition of Cash	Lecture,PPT		
63.	usefulness of Cash flow statement, scope	Lecture,PPT		
64.	Classification of Cash Flows	PPT and Lecture	E resources	
65.	Preparation of Cash Flow Statement	Practical Problems	E resources	
66.	Cash flow from operating activities	Practical Problems		
67.	Cash flow from financing activities	Practical Problems		
68.	Cash flow from investing activities	Practical Problems		
69.	Cash flow statement - Direct Method	Practical Problems		
70.	Cash flow statement - Direct Method	Practical Problems		

71.	Cash flow statement- Indirect Method	Practical Problems		
72.	Cash flow statement- Indirect Method	Practical Problems		
73.	Preparation of cash flow statement. (As per AS-3)	Practical Problems		
74.	Difference between cash flow and fund flow statements	Lecture		
75.	<b>Module 5</b> Standard Costing- Meaning- Definition	Lecture		
76.	Preliminaries before establishing standard cost	Lecture		
77.	Standard Costing	Practical problems		
78.	Standard Costing	Practical problems		
79.	Different types of variances	Lecture		
80.	Different types of variances	Lecture		
81.	Material variance	Practical problems		
82.	Material variance	Practical problems		
83.	Labour variance	Practical problems		
84.	Labour variance	Practical problems		
85.	Application of variance analysis	Practical problems		
86.	Application of variance analysis	Practical problems		
87.	CIA - Second Internal Examination			
88.	Previous year question paper discussion			
89.	Discussion of important questions			
90.	Revision			

## ASSIGNMENTS

	MODULE	Topic of assignment
1	18/2/17	Preparation of fund flow statement
2	17/2/17	Preparation of cash flow statements

## REFERENCE BOOKS

1. Man mohan, Goyal.S.N : Principles of Management Accounting.
2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
3. Gupta.S.P and Sharma.R.K : Management Accounting
4. Kulshustia and Ramanathan : Management Accounting
5. Maheswari.S.N : Management Accounting and Financial Control.
6. Pandey .I.M : Principles of Management Accounting
7. Khan.M.Y&Jain.P.K : Management Accounting
8. Revi.M.Kishore : Management Accounting
9. Jhamb H.V, Fundamentals of Management Accounting.

### COURSE PLAN

PROGRAMME	BCOM TAX	SEMESTER	6
COURSE CODE AND TITLE	U6OPCFT4 : INCOME TAX ASSESSMENT AND PROCEDURE	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	JAMES V GEORGE		

<b>Course Objectives</b>
To Understand and compute from the head Income from other sources
To learn how to club income and the provisions of Set off and Carry forward of losses for different class of assessee.
To learn the provisions of deductions in Income tax and calculate the income of an assessee
To understand the powers of Income tax authorities and learn the assessment procedures.

SESSIONS	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
1.	Introductory Session on Income from other sources	LECTURE		
	<b>MODULE - I</b>			
2.	Income from other source General chargeability Specific Chargeability	LECTURE		
3.	Kinds of securities	LECTURE	Discussion	
4.	grossing up of interest	LECTURE		
5.	Bond washing transaction	LECTURE/PROBLEM		
6.	Computation Deductions allowed	LECTURE/PROBLEM		
7.	Deduction not permitted	LECTURE/PROBLEM		
8.	Computation of income under the head Income from Other Source	ILLUSTRATIONS	Discussion	
9.	Computation of income under the head Income from Other Source	ILLUSTRATIONS		

10.	Computation of income under the head Income from Other Source	ILLUSTRATIONS		
11.	Computation of income under the head Income from Other Source	PROBLEM SOLVING		
12.	Computation of income under the head Income from Other Source	ILLUSTRATIONS		
13.	Computation of income under the head Income from Other Source	LECTURE/PROBLEM		
14.	Computation of income under the head Income from Other Source	ILLUSTRATIONS		
15.	Computation of income under the head Income from Other Source	LECTURE/PROBLEM		
16.	<b>MODULE 2</b>			
17.	Aggregation and deduction	LECTURE/PROBLEM		
18.	Clubbing of income of other persons	LECTURE/PROBLEM		
19.	Aggregation of deemed incomes-	LECTURE/PROBLEM		
20.	Set off and carry forward of losses, Order of set off	LECTURE/PROBLEM		
21.	Computation of gross total income	ILLUSTRATIONS		
22.	Deductions under Chapter VI A	ILLUSTRATIONS		
23.	Deductions under Chapter VI A	ILLUSTRATIONS		
24.	Deductions under Chapter VI A	ILLUSTRATIONS		
25.	Deductions under Chapter VI A	ILLUSTRATIONS		
26.	Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC	LECTURE/PROBLEM		
27.	Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC	ILLUSTRATIONS		
28.	Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC	ILLUSTRATIONS		
29.	Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC	PPT/LECTURE/PROBLEMS		
30.	Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC	ILLUSTRATIONS		
31.	Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC	ILLUSTRATIONS		
32.	Deduction for payments or contribution applicable to individuals covered by Sec 80C to Sec 80GGC	LECTURE/PROBLEM		

33.	Deduction under Sec 80U	ILLUSTRATIONS		
34.	Deduction under Sec 80U	ILLUSTRATIONS		
35.	Computation of total income	ILLUSTRATIONS		
36.	Computation of total income	ILLUSTRATIONS		
37.	Computation of total income	LECTURE/PROBLEM		
38.	Computation of total income	ILLUSTRATIONS		
39.	Computation of total income	LECTURE/PROBLEM		
40.	Computation of total income	LECTURE/PROBLEM		
41.	Computation of total income	ILLUSTRATIONS		
42.	Computation of total income	ILLUSTRATIONS		
43.	<b>MODULE 3</b>			
44.	Various Income Tax authorities Powers and Functions	LECTURE/PPT		
45.	Various Income Tax authorities Powers and Functions	LECTURE/PPT		
46.	Transfer Pricing	LECTURE		
47.	other provisions to check	ILLUSTRATIONS		
48.	Computation of total income tax Introduction	LECTURE		
49.	Tax Administrative Reforms Report (TARC)	ILLUSTRATIONS		
50.	Tax Administrative Reforms Report (TARC)	ILLUSTRATIONS		
51.	General Anti-Avoidance Rule (GAAR).	ILLUSTRATIONS		
52.	General Anti-Avoidance Rule (GAAR).	ILLUSTRATIONS		
53.	Seminar On various topics	LECTURE		
54.	Seminar On various topics	ILLUSTRATIONS		
55.	<b>MODULE 4</b>			
56.	Assessment procedure			
57.	Various types of Return of Income Return through TRP PAN	LECTURE		
58.	Types of Assessment	ILLUSTRATIONS		
59.	Types of Assessment	ILLUSTRATIONS		
60.	Types of Assessment	ILLUSTRATIONS		
61.	Tax deducted at source-	ILLUSTRATIONS		
62.	TCS TAN	ILLUSTRATIONS		
63.	Advance payment of tax	ILLUSTRATIONS		
64.	Refund	ILLUSTRATIONS		
65.	Recovery on tax	ILLUSTRATIONS		
66.	Tax Clearance Certificate	ILLUSTRATIONS		
67.	e-filing of returns	LECTURE		
68.	Seminar	ILLUSTRATIONS		
69.	Seminar	ILLUSTRATIONS		
70.	Seminar	ILLUSTRATIONS		
71.	Seminar	LECTURE		
72.	Seminar	ILLUSTRATIONS		

73.	<b>MODULE 5</b>		
74.	Assessment of individuals	ILLUSTRATIONS	
75.	Assessment of individuals	ILLUSTRATIONS	
76.	Assessment of individuals	ILLUSTRATIONS	
77.	computation of Tax		
78.	computation of Tax	LECTURE	
79.	computation of Tax	LECTURE	
80.	computation of Tax	LECTURE	
81.	computation of Tax	LECTURE	
82.	computation of Tax	LECTURE	
83.	computation of Tax	LECTURE	
84.	computation of Tax	LECTURE	
85.	computation of Tax	ILLUSTRATIONS	
86.	computation of Tax	ILLUSTRATIONS	
87.	Assessment of Companies	ILLUSTRATIONS	
88.	Assessment of Companies	ILLUSTRATIONS	
89.	Assessment of Companies	ILLUSTRATIONS	
90.	Assessment of Companies	ILLUSTRATIONS	
91.	Assessment of Companies	ILLUSTRATIONS	
92.	Assessment of Companies	ILLUSTRATIONS	
93.	Assessment of Companies	ILLUSTRATIONS	
94.	Assessment of Companies	ILLUSTRATIONS	
95.	Assessment of Companies	ILLUSTRATIONS	
96.	Assessment of Companies	ILLUSTRATIONS	

### **INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	15/2/2017	PRACTICAL PROBLEMS
2	05/1/2017	PRACTICAL PROBLEMS

### **BASIC REFERENCES**

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2. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- SahityaBhawan Publications
3. Direct Taxes- V P Gaur and D B Narang, Kalyani Publishers
4. Direct Taxes Sri T N Manoharan- Snow White Publications