

NAGARJUNA GOVERNMENT COLLEGE (AUTONOMOUS) NALGONDA

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BOARD OF STUDIES

DEPARTMENT OF COMMERCE

2020-21

NAGARJUNA GOVT.COLLEGE (AUTONOMOUS), NALGONDA

DEPARTMENT OF COMMERCE BOARD OF STUDIES

2020-21

Board of studies in the Department of Commerce has been constituted with the following members for the year 2020-21

| S.No | Name | Designation |
|------|---------------------------------------------------------------------------------|---------------------------|
| 1 | Sri K.Praveen Reddy Asst.Prof.of History Nagarjuna Govt.College, Nalgonda | BOS Chairperson |
| 2 | Dr.K.Sridevi Asst.Prof.of Commerce MG University Nalgonda | University Nominee |
| 3 | Sri J.Nagaraju Asst.Prof.of Commerce GDC(W) Nalgonda | Subject Expert |
| 4 | Smt P. Ramadevi Asst. Prof. of Commerce GDC, Ramannapeta | Subject Expert |
| 5 | Sri S.Vasudev Lecturer in Commerce Nagarjuna Govt.College, Nalgonda | Member |
| 6 | Sri N.Venkat Reddy Lecturer in Commerce Nagarjuna Govt.College, Nalgonda | Member |
| 7 | Sri O.Vishnumurthy Lecturer in Commerce Nagarjuna Govt.College,Nalgonda | Member |



NAGARJUNA GOVT.COLLEGE (AUTONOMOUS), NALGONDA

DEPARTMENT OF COMMERCE

BOARD OF STUDIES MEETING

The members of Board of Studies in the Department of Commerce, N.G.College, Nalgonda met under the Chairmanship of K.Praveen Reddy on______ and passed the following resolutions.

AGENDA

- 1. To consider and approve the Syllabus for Bcom(Taxation) First Year (I,II,) Semesters for the Academic Year 2020-21
- **2.** To consider and approve the Choice Based Credit System (CBCS) and Cumulative Grade Point Average (CGPA) system for First year students for the Academic year **2020-21**.
- **3.** To consider and approve the Continuation of Internal Assessment for the students admitted into First year Degree Course during **2020-21**.
- **4.** To consider and approve the syllabus for the Bcom(Taxation) for First year (I,II) as per Mahathma Gandhi Univesity, Nalgonda for the Academic Year **2020-21.**
- **5.** To consider and approve the list of examiners for paper setting and evaluation for Bcom (Taxation) First year (I, II) Semesters for the Academic Year **2020-21**.
- **6.** To consider and approve the model Question Papers for Bcom(Taxation) First year (I,II) Semesters for the Academic Year **2020-21.**
- 7. To consider and approve the Ability Enhancement Compolsory Course(AECC-I)& (AECC-II) for I years students for I&II Semesters prescribed by Mahathma Gandhi University for the Academic Year **2020-21**.
- 8. Any other related matters.

Department of Commerce

NGC

RESOLUTIONS:

1. CBCS and CGPA system are approved.

2. To conduct 2 Internal Assessments for 20 Marks, one student seminar for 5 marks

and one assignment for 5 marks(total 30 marks) for First year students.

3. As per MGU First year syllabus is approved.

4. List of the examiners are approved.

5. Model question papers are approved.

6. The Ability Enhancement Compolsory Course(AECC-I)& (AECC-II) for I years

students for I&II Semesters is approved.

7. Internal Examinations are conducted for 30 marks. Semester end exams are

conducted for 70 marks, it is mandatory to get a minimum of 28 marks for one to get

through it. On the whole for 100 marks one must get 40 marks to get through the

paper.

Chairperson: K.Praveen Reddy

University Nominee: Dr.K.Sridevi

Members

1. Sri. J. Nagaraju

2. Smt. P. Ramadevi

3. Sri. S. Vasudev

4. Sri. N. Venkat Reddy

5. Sri. O. Vishnumurthy

4

Department of Commerce

NGC

CONTENTS

| S. No | Name of the topic | |
|-------|-----------------------------------------------------|--|
| 1 | Bcom(Taxation) First Year Syllabus Structure-CBCS | |
| 2 | Bcom(Taxation) First Year Syllabus (I SEM & II-SEM) | |
| 3 | Question Paper Pattern | |
| 4 | Examiners Panel | |



NAGARJUNA GOVT.COLLEGE (AUTONOMOUS), NALGONDA DEPARTMENT OF COMMERCE,NGC

Structure of Bcom(Taxation)(CBCS) for Nagaruna Govt. College, Nalgonda. (w.e.f. Academic Year 2020-21)

| Sl.No. | Code | Course Title | HPW | Credits |
|--------------|-----------|--------------------------------------|----------|---------|
| (1) | (2) | (3) | (5) | (6) |
| _ ` ′ | TER – I | (5) | (0) | (6) |
| 1. | ELS1 | English (First Language) | 4 | 4 |
| 2. | SLS1 | Second Language | 4 | 4 |
| 3. | AECC1 | a) Environmental Science/ | | |
| | | b) Basic Computer Skills | 2 | 2 |
| 4. | DSC101 | Financial Accounting-I | 5 | 5 |
| 5. | DSC102 | Business Organization and Management | 5 | 5 |
| 6. | DSC103 | Income Tax - I | 5 | 5 |
| | | Total | 25 | 25 |
| SEMES | TER – II | | <u>.</u> | |
| 7. | ELS2 | English (First Language) | 4 | 4 |
| 8. | SLS2 | Second Language | 4 | 4 |
| 9. | AECC2 | a) Basic Computer Skills/ | | |
| | | b) Environmental Science | 2 | 2 |
| | DSC201 | Financial Accounting-II | 5 | 5 |
| | DSC202 | Business Laws | 5 | 5 |
| 12. | DSC203 | Income Tax - II | 5 | 5 |
| | | Total | 25 | 25 |
| | TER – III | | | |
| | ELS3 | English (First Language) | 3 | 3 |
| | SLS3 | Second Language | 3 | 3 |
| 15. | SEC1 | Principles of Insurance | 2 | 2 |
| 16. | | Practice of Life Insurance | 2 | 2 |
| | DSC301 | Advanced Accounting | 5 | 5 |
| | DSC302 | Business Statistics-I | 5 | 5 |
| 19. | DSC303 | Assessment of Other Entities | 5 | 5 |
| | | Total | 25 | 25 |
| SEMES | TER – IV | | | |
| | ELS4 | English (First Language) | 3 | 3 |
| 21. | SLS4 | Second Language | 3 | 3 |
| 22. | SEC3 | Practice of General Insurance | 2 | 2 |
| 23. | SEC4 | Regulation of Insurance Business | 2 | 2 |
| 24. | DSC401 | Corporate Accounting | 5 | 5 |
| | DSC402 | Business Statistics-II | 5 | 5 |
| 26. | DSC403 | Customs Procedure & Practice | 5 | 5 |
| | | Total | 25 | 25 |

| SEMES | TER – V | | | |
|--------------|----------|-----------------------------------------|---------|-----|
| 27. | ELS5 | English (First Language) | 3 | 3 |
| 28. | SLS5 | Second Language | 3 | 3 |
| 29. | GE | Computations using Excel | 4 | 4 |
| 30. | DSE501 | Computerised Accounting | 3T+2P | 4 |
| 31. | DSE502 | Direct Tax-I | 5 | 5 |
| 32. | DSE503 | Indirect Taxes | 5 | 5 |
| | | Total | 27/25 | 25 |
| SEMES | TER – VI | | | |
| a) | ELS6 | English (First Language) | 3 | 3 |
| b) | SLS6 | Second Language | 3 | 3 |
| c) | PR | Research Methodology and Project Report | 2T+4R | 4 |
| d) | DSE601 | Theory and Practice of GST | 3T+4P | 5 |
| e) | DSE602 | Direct Tax-II | 5 | 5 |
| f) | DSE603 | Tax Planning & Management | 5 | 5 |
| | | Total | 29/27 | 25 |
| | | GRAND TOTAL | 156/152 | 150 |

ELS: English Language Skill; SLS: Second Language Skill; AEC: Ability Enhancement Compulsory Course; SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T: Theory; P: Practical; I: Internal Exam U: University Exam: PR: Project Report; VV: Viva-Voce Examination.

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c". In the case of DSE also the rule applies.

SUMMARY OF CREDITS

| Sl. No. | Course Category | No. of Courses | Credits Per Course | Credits |
|----------------------------|------------------|------------------------------------|----------------------------------------|---------|
| 1 | English Language | 6 | 4/3 | 20 |
| 2 | Second Language | 6 | 4/3 | 20 |
| 3 | AECC | 2 | 2 | 4 |
| 4 | SEC | 4 | 2 | 8 |
| 5 | GE | 1 | 4 | 4 |
| 6 | Project Report | 1 | 4 | 4 |
| 7 | DSC | 12 | 5 | 60 |
| 8 | DSE | 6 | 5 | 30 |
| | TOTAL | 38 | | 150 |
| | Commerce | 24 | | 106 |
| CREDITS UNDER NON- CGPA | | NSS/NCC/Sports/Extra Curricular | Up to 6 (2 in each year | |
| | | Summer Internship | Up to 4 (2 in each after I & II years) | |

Paper DSC 101: FINANCIAL ACCOUNTING - I

Objective: To acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards – Meaning – Importance – List of Accounting Standards issued by ASB — Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS:

Meaning —Types - Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book - Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

- 1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
- 2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
- 3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
- 4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
- 5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
- 6. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
- 7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
- 8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business - Social Responsibility of a business - Forms of Business Organization - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship - Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership - Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family - Meaning, Advantages and Disadvantages of Co-Operative Organization.

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents - Prospectus - Contents - Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act. 2013).

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management - Skills of Management - Scientific Management - Meaning - Definition - Objectives - Criticism - Fayol's 14 Principles of Management .

UNIT-IV: PLANNING AND ORGANISING: Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses—Definition of Organizing-Organization-Process of Organizing - Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination-techniques of Effective Coordination - Control - Meaning - Definition - Relationship between planning and control - Steps in Control - Types (post, current and pre-control) - Requirements for effective control.

- 1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
- 2. Business Organisation & Management: Patrick Anthony, Himalaya Publishing House
- 3. Business Organization & Management: Dr. Manish Gupta, PBP.
- 4. Organization & Management: R. D. Agarwal, McGraw Hill.
- 5. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
- 6. Business Organization & Management: C.R. Basu, Tata McGraw Hill
- 7. Business Organization & Management: M.C. Shukla S. Chand,
- 8. Business Organisation and Management: D.S. Vittal, S. Chand
- 9. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
- 10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill

Paper DSC 103: INCOME TAX-I

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: INTRODUCTION:

Direct and Indirect Taxes – Canons of Taxation - Features and History of Income Tax in India – Definitions and Basic Concepts of Income Tax: Assessee – Deemed Assessee – Assessee-indefault – Assessment Year – Previous Year - Income Tax general rule and Exemptions to the Rule–Person – Income – Gross Total Income – Total Income — Incomes Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status – Conditions applicable to an Individual Assessee – Incidence of Tax – Types of Incomes – Problems on computation of Total Income of an Individual based on Residential Status.

UNIT-II: AGRICULTURAL INCOME:

Introduction – Definition – Tests to determine Agricultural Income – Partly Agricultural and partly Non-Agricultural Income – Integration: conditions – provisions – computation of Tax on Integration process. Heads of income: Gross Total Income – Taxable Income – Income Tax Rates.

UNIT-III: INCOME FROM SALARIES:

Definition of _Salary - Characteristics of Salary - Computation of Salary Income: Salary u/s 17(1) - Annual Accretion - Allowances - Perquisites - Profits in lieu of Salary - Deductions u/s. 16 - Problems on computation of Income from Salary.

UNIT-IV: INCOME FROM HOUSE PROPERTY:

Definition of _House Property' - Exempted House Property incomes- Annual Value - Determination of Annual Value for Let-out House and Self-occupied House - Deductions u/s.24 - Problems on computation of Income from House Property.

UNIT-V: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of Business and Profession' – Procedure for computation of Income from Business – Rules – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Valuation of Stock – Miscellaneous provisions u/s 44.

Depreciation: Meaning – Conditions for charge of depreciation – Assets used for Business – Block of Assets – Rates of Depreciation – Miscellaneous Provisions about depreciation – Computation of Depreciation –problems on computation of Income from Business.

Income from Profession: Rules- procedure - problems on computation of Income from Profession.

- 1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 2. Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann
- 3. Income Tax: B.B. Lal, Pearson Education.
- 4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 5. Income Tax: Johar, McGrawHill Education.
- 6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.

Paper DSC 201: FINANCIAL ACCOUNTING-II

Objective: To acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange-Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills. (Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features – Proforma invoice - Account sales – Del credere commission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock – Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment-Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account-Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organization – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

- 1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
- 2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
- 3. Accountancy–I: Tulasian, Tata McGraw Hill Co.
- 4. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
- 5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
- 6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
- 7. Financial Accounting: M.N Arora, Tax Mann Publications.

Paper DSC 202: BUSINESS LAWS

Objective: To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

UNIT-I: INDIAN CONTRACT ACT:

Agreement and contract - Essentials of a valid contract - Types of contracts - Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance - Consideration definition - Essentials of valid consideration -Modes of Discharge of a contract - Performance of Contracts - Breach of Contract - Remedies for Breach - Significance of Information Technology Act.

UNIT-II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 1986: Definitions of Consumer – Person – Goods - Service -Consumer Dispute - Consumer Protection Councils - Consumer Dispute Redressal Agencies - Appeals.

UNIT-III: INTELLECTUAL PROPERTY RIGHTS:

Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition -- Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

UNIT-IV: MANAGEMENT OF COMPANIES AND MEETINGS:

Director: Qualification - Disqualification - Position - Appointment - Removal - Duties and Liabilities - Loans - Remuneration - Managing Director - Corporate Social Responsibility - Corporate Governance. Meeting: Meaning - Requisites - Notice - Proxy - Agenda - Quorum - Resolutions - Minutes - Kinds - Shareholder Meetings - Statutory Meeting - Annual General Body Meeting - Extraordinary General Body Meeting - Board Meetings.

UNIT-V: WINDING UP:

Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy code - 2016.

- 1) Company Law: ND Kapoor, Sultan Chand and Co.
- 2) Company Law: Rajashree. HPH
- 3) Business Law Kavitha Krishna, Himalaya Publishing House
- 4) Business Laws Dr. B. K. Hussain, Nagalakshmi PBP
- 5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
- 6) Company Law and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
- 7) Company Law: Revised as per Companies Act- 2013: KC Garg et al, Kalyani Publication.
- 8) Corporate Law: PPS Gogna, S Chand.
- 9) Business Law: D.S. Vital, S Chand
- 10) Company Law: Bagrial AK, Vikas Publishing House.

Paper DSC 203: INCOME TAX-II

Objective: To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT-I: 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.

UNIT-II: 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-III: 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-IV: ASSESSMENT OF INDIVIDUALS:

Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability.

UNIT-V: ASSESSMENT PROCEDURE:

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

- 1) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 2) Direct Taxes Law & Practice: Dr. Vinod K. Singhania & Dr. KapilSinghania, Taxmann
- 3) Income Tax: B. Lal, Pearson Education.
- 4) Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 5) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 6) Income Tax: Johar, McGraw Hill Education.
- 7) Taxation Law and Practice: Balachandran & Thothadri, PHI Le

FACULTY OF BUSINESS MANAGEMENT

Bcom(Taxation) for First Year for I,II Semester Examinations Bcom(Taxation)Subjects (with effect from 2020-21)

Time: 3 Hours Marks: 70

Part-A

I. Answer the following questions.(short answer Questions)
(Answer Any Five Questions)

5x4=20

- 1.
- 2
- **3.**
- 4.
- **5.**
- 6.
- 7.
- 8.

Part-B

II. Answer the following Questions. (Essay Questions)

5x10=50

- 9. A)
- Or
- B)
- **10.** A)

Or

- B)
- 11. A)

Or

- B)
- **12.** A)

Or

- B)
- 13. A)

Or

B)

EXAMINATIONS PATTERN

For I,II Semesters

Semester End Exam 70 Marks Internal Exam 30 Marks Total 100 Marks

Semester Ouestion Paper Pattern

Part-A short Questions (5x4=20)

Five Questions out of eight (overall choice)

Part-B Long Questions (5X10=50)

Five Question (Internal Choice)

Two Questions from each unit should be given

Internal Paper Pattern

Written Exam
Assignment
Seminar
Total

20 Marks
5 Marks
5 Marks
30 Marks

NAGARJUNA GOVERNMENT COLLEGE: NALGONDA

(Autonomous) Re-Accredited by NAAC with 'A' Grade

Department of Commerce

Panel of Examiners of Paper setting and Evaluation

| S No | Subject | Name and Address of the College | Mobile No | Remarks |
|------|-----------------------------------------|------------------------------------------------------------------|------------|---------|
| | | I Year | | |
| | ing- I | 1. K. Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda. | 9848470727 | |
| 01 | Financial Accounting- I | 2. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada | 9666398304 | |
| | Financi | 3. P. Ramadevi Asst. Prof. of Commerce GDC, Ramannapeta | 9849531945 | |
| | ion t | 1. K. Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda. | 9866653113 | |
| 02 | Business Organization and Management | 2. V. Saradha Asst.prof.of Commerce MKR GDC, Devarakonda | 9440031720 | |
| | Busine | 3. N. Bala Asst. Prof. of Commerce MKRGDC, Devarakonda | 7780455101 | |
| | I | 1. Lt. N. Sreenu Asst. Prof. of Commerce GDC,(Co-Edu)Wanaparthy | 9490000670 | |
| 03 | Income Tax - I | 2. N. Bala Asst. Prof. of Commerce MKRGDC, Devarakonda | 7780455101 | |
| | | 3. Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair | 7989155326 | |
| 04 | ю-П | 1. K. Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda. | 9848470727 | |
| 04 | Financial Accounting-II | 2. Dr. D. Srinivas Asst. Prof. of Commerce KRR GDC, Kodada | 9666398304 | |
| | Financi | 3. P. Ramadevi Asst. Prof. of Commerce GDC, Ramannapeta | 9849531945 | |
| | | 16 | | |

| | | 1. K.Nagaraju Asst.prof.of Commerce GDC(W) Nalgonda. | 9866653113 |
|-----------|-----------------|---------------------------------------------------------------------|------------|
| 05 | Business Laws | 2. V.Saradha Asst.prof.of Commerce MKR GDC, Devarakonda | 9440031720 |
| | ¥ - | 3. N. Bala Asst. Prof. of Commerce MKRGDC, Devarakonda | 7780455101 |
| 06 | | 1. Lt.N.Sreenu Asst. Prof. of Commerce GDC,(Co-Edu)Wanaparthy | 9490000670 |
| VO | Income Tax - II | 2. N. Bala Asst. Prof. of Commerce MKRGDC, Devarakonda | 7780455101 |
| | Л | 3. Dr. CH.Satyanarayana Asst. Prof. of Commerce GDC, Alair | 7989155326 |