

MATA GUJRI COLLEGE

Sri Fatehgarh Sahib

(AN AUTONOMOUS COLLEGE)

**Affiliated to Punjabi University,
Patiala**

SYLLABI

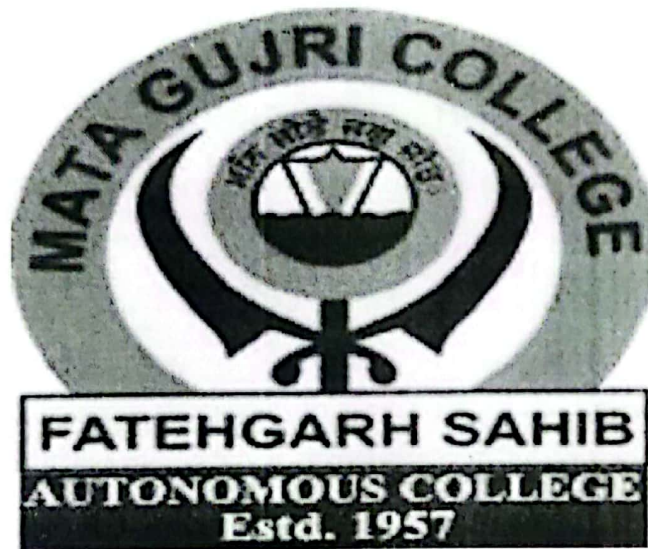
For

B.Com (Accounting And Finance) Part II

(Semester III & IV)

Under Choice Based Credit System

Programme Code: BAF



Academic Session: 2022-23

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Date of BOS - 05-04-22


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**Scheme of Syllabus for B. Com (Accounting and Finance): II
(3rd Semester)
As per CBCS
Session 2022-23**

Course No.	Course Title	Course Type	Credits	Internal Assessment	External assessment	Total marks
Semester III						
BAF 301	Corporate Accounting	Core Course C- 5	(4+1)	25	75	100
ITLP 302	Income Tax Law and Practices	Core Course C- 6	(4+1)	25	75	100
BAF 303	Indian Financial System	Core Course C- 7	(4+1)	25	75	100
EC 304	E-Commerce	Generic Elective (GE)-03	(4+1)	25	75	100
UGCS 1925	Computer Applications in Business	Skill Enhancement Elective Course(SEC)-2	4	25	75	100
BAF 306	Seminar (Based on Summer Training)	Ability Enhancement Compulsory Course(AEC)-3	3	50		50
		Total Credits	27			

Note : Procedure for Seminars: The evaluation criteria for seminars (based on summer training) is as under
 Paper Presentation and handling questions 20 marks
 Participation/Discussion 15 Marks
 Paper Evaluation 15 Marks

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Session 2022-23

B.Com (Accounting and Finance) II (Semester III)
BAF 301: CORPORATE ACCOUNTING

Time Allowed: 3 Hrs.

Pass Marks: 35%

Total Credits: (4+1)

Note: Simple Calculator (not scientific) is allowed

Max Marks: 100 Marks

Internal Assessment: 25 Marks

External Assessment: 75 Marks

Course Objective: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course Learning Outcome:

- Understanding different aspects of accounting mechanism of Companies.
- To help the students understand the techniques of restructuring and liquidating the corporate entities.
- To provide the student with knowledge of recent developments in corporate accounting
- To teach them the Various Requirements of Corporate Reporting

UNIT-I

Company Accounts regarding Issue of Share Capital & Debentures, Issue of Bonus & Right Shares, Underwriting of Shares & Debentures, Redemption of Preference Shares & Debentures, Accounts of Underwriters, Book Building Process.

UNIT-II

Managerial Remuneration, Final Accounts of Companies, Amalgamation, Internal Reconstruction, Valuation of Shares and Goodwill, Liquidation of Company: Statement of Affairs, Deficiency Accounts and Liquidator's Statement.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions (two theory and two numerical) of 12 marks each from Unit-I of the syllabus. Section- B will consist of four long questions (two theories and two numerical) of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Shukla, M.C., Grewal T.S. and Gupta S.C: "Corporate Accounting", S. Chand and Co., New Delhi.
2. Gupta R.L, and Radhaswamy M, "Corporate Accounting", Sultan Chand and Sons, New Delhi.
3. Goyal V.K., "Corporate Accounting", Excel Books, New Delhi.
4. Maheshwari S.N., and Maheshwari S.K., "Corporate Accounting", Vikas Publication, New Delhi.
5. Sah Raj Kumar, Corporate Accounting, Singhal Publication Publishers & Book Seller, New Delhi.

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Session 2022-23

B.Com (Accounting and Finance) II (Semester III)
ITLP 302: INCOME TAX LAW AND PRACTICES

Time Allowed: 3 Hrs.

Max Marks: 100 Marks

Pass Marks: 35%

Internal Assessment: 25 Marks

Total Credits: (4+1)

External Assessment: 75 Marks

Note: Simple Calculator (not scientific) is allowed

Course Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant rules.

Course Learning Outcomes

After completing the course, the student shall be able to:

- Understand the basic concepts in the law of income tax and determine the residential status of different persons.
- Identify the five heads in which income is categorised and to compute income under those heads.
- Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.
- Compute tax liability of individuals and firms and understand the provisions of filing return of income.

UNIT I

- Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN), Residential status; Scope of total income on the basis of residential status, Exempted incomes under section 10.
- Income from Salaries; Income from house property.

UNIT II

- Profits and gains of business or profession; Capital gains; Income from other sources
- Income of other persons included in assessee's total income; Set-off and carry forward of losses. Deductions from gross total income. Computation of total income and tax liability of an individual.
- Online filing of returns of income.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions (two theory and two numerical) of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions (two theory and two numerical) of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 very short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from Section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, New Delhi.
3. Mittal, Preeti R. and Bansal, Anshika. *Income Tax Law and Practice*. Sultan Chand & Sons.

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Session 2022-23
B.Com (Accounting and Finance) II (Semester III)
BAF 303: INDIAN FINANCIAL SYSTEM

Time Allowed: 3 Hours
Pass Marks: 35%
Credits: (4+1)

Max Marks: 100 Marks
Internal Assessment: 25 Marks
External Assessment: 75 Marks

Course Objective: The objective of the paper is to provide conceptual knowledge of Indian Financial System to the students.

Course Learning Outcomes:

- Understand the role and function of the financial system.
- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Evaluate and create strategies to promote financial products and services.

UNIT-I

- Indian financial system: Structure and components of Indian financial system, Relation between financial system and Economic Growth.
- Commercial banking: introduction, its role in project finance and working capital finance. Development Banks: Concept, objectives, and their role, Central and State level Development banks.
- RBI: Organisation, functions, credit creation, credit control, Recent Monetary Policy

UNIT-II

- Financial Markets: Capital market, Primary and Secondary market, Instruments and participants in Indian Capital market, Reforms in Indian Capital market.
- Money Market: Instruments, submarkets and participants in Indian money market, Reforms in Indian money market.
- SEBI – Organisation, Functions, SEBI as a regulator. Interest Rate Structure: Determinants of Interest Rates, Differential interest Rates, Recent Changes in Interest Rate Structure.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings

1. Khan M.Y., "Financial System", Tata McGraw Hill, New Delhi.
2. Machiraju, "Indian Financial System", Vikas Publishers.
3. Bhole, L.M., "Financial Institutions and Markets", Tata McGraw Hill, New Delhi.
4. Pathak, B.V., "The Indian Financial System : Markets, Institutions and Services", Pearson Publishers.

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Session 2022-23
B.Com (Accounting and Finance) II (Semester III)
EC 304: E- COMMERCE

Time Allowed: 3 Hrs.

Pass Marks: 35%

Total Credits: (4+1)

Course Objective: To enable the students to become familiar with the mechanism for conducting business transactions through electronic means.

Course Learning Outcomes

After completing the course, the student shall be able to:

- Understand the basics of E-commerce, current and emerging business models.
- Familiarize with technology used in e-commerce.
- Understand the Security and Encryption, IT act and various security issues involved in e-commerce.
- Identify the modes of e-payment, risks involved in e-payment and online business transactions.

UNIT - I

- **E-Commerce:** Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, E-commerce vs. E-Business e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce,
- **Technology used in E-commerce:** The dynamics of world wide web and internet(meaning, evolution, features), **Security and Encryption:** Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),
- **IT Act 2008 and Cyber Crimes:** Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

UNIT-II

- **E-payment System:** meaning ,Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.
- **On-line Business Transactions:** Meaning, purpose, advantages and disadvantages of transacting online, EDI, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment}, Online consumer shopping.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education
3. Dr. Shivani Arora , *Fundamentals of E-Commerce*, Taxmann
4. C.S. V Murthy, *E-Commerce*, Himalaya Publishers

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Session 2022-23
B.Com (Accounting and Finance) II (Semester III)
BAF 306: SEMINAR

Internal Evaluation: 50 Marks

The evaluation criterion for seminars (based on summer training) is as under:-

Paper Presentation and handling questions	20 marks
Participation /Discussion	15 Marks
Paper Evaluation	15 Marks

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**Scheme of Syllabus for B. Com (Accounting and Finance): II
(4th Semester)
As per CBCS
Session 2022-23**

Course No.	Course Title	Course Type	Credits	Internal Assessment	External assessment	Total marks
Semester IV						
BAF 401	Contemporary Accounting	Core Course C-8	(4+1)	25	75	100
ITL 402	Indirect Tax Law	Core Course C-9	(4+1)	25	75	100
BAF 403	Financial Management	Core Course C- 10	(4+1)	25	75	100
BAF 404	Business Mathematics and Statistics	Generic Elective (GE)- 04	(4+1)	25	75	100
BAF 405	Workshop on Tax Procedures	Skill-Enhancement Elective Course (SEC)- 3	3	50	-	50
		Total Credits	23			

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Session 2022-23

B.Com (Accounting and Finance) II (Semester IV)

BAF 401 CONTEMPORARY ACCOUNTING

Time Allowed: 3 Hours

Pass Marks: 35%

Credits: (4+1)

Max Marks: 100 Marks

Internal Assessment: 25 Marks

External Assessment: 75 Marks

Course Objective: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course Learning Outcomes: After doing this course, students should be able to:

- Understand the development of International Accounting Standards and convergence of Indian standards with international standards.
- Know the Corporate Reporting practices and its recent trends.
- Understand the concept of Price level accounting, Human Resource accounting, Value Added accounting.
- Understanding different aspects of accounting mechanism of Companies.

Unit I

- Indian Accounting Standards- Development, Role of ASB, Progress in standard setting in India, Convergence of Indian Accounting standards with international standards: Need and Status, IASB, Ind. AS 1, Ind. AS 2, Ind. AS 7
- Corporate Financial Reporting: Meaning, Objectives, Qualitative characteristics, Factors determining reporting requirements, Reporting practices of Indian Companies
- Value Added Accounting: Meaning, Measurement and EVA in India

Unit II

- Price level Accounting: Purpose methods covering GPPA, RCA, NRVA, VBA and CCCPPA, Guidelines of ICAI on Price Level Accounting and its adoption in India, Cash Flow Accounting: Concept, Main features, Benefits and Criticism
- Human Resource Accounting: Concept, Methods, significance and limitations, Disclosure of HRA information by Indian Companies.
- Social Accounting: Concept, Uses, scope, various approaches and social disclosure practices in India

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections- A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

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Suggested Readings:

1. Kumar Arun ,Basu&Saha Malayendu, Studies in Accounting & Finance :Contemporary Issues &Debates, Pearson Education .
2. Maheshwari S.N. & Maheshwari V.L., Advanced Accountancy Vol-II , Vikas Publishing Co.
3. L.S. Porwal, "Accounting Theory", Tata McGraw Hill
4. Jawahar Lal, "Accounting Theory", S. Chand & Sons
5. International Financial Reporting Standards (IFRSs)- by Taxmann Publications P Ltd.

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Session2022-23
B.Com (Accounting and Finance) II (Semester IV)
ITL 402- INDIRECT TAX LAW

Time Allowed: 3 Hours
Pass Marks: 35%
Credits: (4+1)

Max Marks: 100 Marks
Internal Assessment: 25 Marks
External Assessment: 75 Marks

Course Objective: The objective of this paper is to provide basic knowledge and equip students with application of principles and provisions of Service Tax, GST, Input tax credit and Customs Laws.

Course Learning Outcomes: After completing the course, the student shall be able to:

- Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- Understand the meaning of supply under GST law, differentiate between intra- state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering and avoidance of dual control.
- Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

UNIT – I

- Goods and Services Tax: Meaning, Features & Scope; Benefits and Limitations of GST. Taxes of Centre and State subsumed under GST.
- Comprehensive structure of GST Model: Australian Model, Canadian Model, Kelkar Shah Model;
- Registration Procedure, Amendments and Cancellation. Time and Value of Supply. Levy & collection of GST. GST Council & Administrative authorities.
- Tax Invoices Debit & Credit Notes.

UNIT- II

- Input Tax credit, Accounts and Records, Return and Payments of tax,
- Offences & penalties, Appeal & Revision under GST.
- Customs Act: Basic Concept, Types of Custom Duties, Valuation of goods, Procedure for import & export, Procedure followed by person in charge of conveyance, Importer and exporter,
- Assessment of custom duty, Exemptions from Custom Duty, Remission from Custom duty.

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections- A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Ravi Puliani and Mahesh Puliani: Goods and Services Tax Manual, Bharat Publications.
2. Sanjiv Agarwal : Goods and Services Tax, Bloomsbury Publications.
3. Rakesh Garg and Sandeep Garg: Handbook of GST in India Bloomsbury India Publication
4. Nitya Tax Associates: Basics of GST, Taxmann's Publication.
5. Taxmann's GST Manual.

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Session 2022-23

B.Com (Accounting and Finance) II (Semester IV)

BAF 403: FINANCIAL MANAGEMENT

Time Allowed: 3 Hrs.

Pass Marks: 35%

Total Credits: (4+1)

Note: Simple Calculator (not scientific) is allowed

Max Marks: 100 Marks

Internal Assessment: 25 Marks

External Assessment: 75 Marks

Course Objective: The objective of the paper is to familiarize the students with the principles and practices of financial management.

Course Learning Outcomes: After studying this course the students should be able to:

- Understand the foundations of financial management, risk return framework and role of a finance manager.
- Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.
- Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure.
- Critically examine various theories and policies of dividend and determine optimal payout policy.
- Understand the intricacies of working capital management and effectively manage cash, receivables and inventories.
- Understand various forms of corporate restructuring and analyze various types of mergers and acquisitions.

UNIT-I

- Financial Management: Financial Goals, Profit Maximization vs Wealth Maximization; Finance Functions; Investment, Financing and Dividend Decision; Financial Planning over Capitalization & under Capitalization,
- Financial sources of a business: Classification of Financial Sources, Long term sources of Finance.
- Capital Investment Decision Making: Principles of Cash Flows, Discounted and Non Discounted Cash Flow Techniques for Appraising Capital Investments.
- Cost of Capital: Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.

UNIT-II

- Capital Structure; Theories & Determinants,
- Operating, Financial and Combined Leverage, Measurement; Effect, Alternate Financial Plans, Cost of Capital.
- Dividend Policy: Issues in Dividend Policy, Walter's Model, Gordon Model, M M Hypothesis, Form of Dividend & Stability in Dividend, Determinants.
- Working Capital: Nature of Working Capital, Significance of Working Capital Operating Cycle and Factors determining the Working Capital Requirement, Management of Working Capital; Management of Cash, Management of Receivables, Management of Inventory,

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

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INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks.
Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. Khan & Jain, "Financial Management", Tata McGraw Hill.
2. Brealey & Meyers, "Principles of Corporate Finance", McGraw Hill.
3. Ross, Waterfield & Jaffe Corporate Finance
4. Parsana Chandra. "Financial Management", McGraw Hill.
5. Van Horne, "Financial Management and Policy", Pearson Publishers.

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Session 2022-23
B.Com (Accounting and Finance) II (Semester IV)
BAF 404: BUSINESS MATHEMATICS AND STATISTICS

Time Allowed: 3 Hrs.

Pass Marks: 35%

Total Credits: (4+1)

Notes: Simple Calculator (not scientific) is allowed

Max Marks: 100 Marks
Internal Assessment: 25 Marks
External Assessment: 75 Marks

Course Objective: The objective of this course is to familiarize students with the applications of statistical techniques in business decision-making.

Course Learning Outcomes:

After completing the course, the student shall be able to:

- Acquire proficiency in using different mathematical tools (matrices and mathematics of finance) in solving real life business and economic problems.
- Develop an understanding of the various averages and measures of dispersion to describe statistical data.
- Understand the relationship between two variables through correlation and regression.
- Understand the construction and application of correlation to real life situations.

UNIT-I

- Matrices: Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through adjoint; Applications of matrices to solve simple business and economic problems.
- Differentiation: Rules of differentiation – simple standard forms. Applications of differentiation.
- Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

UNIT-II

- Measures of Central Tendency: Mean median and mode. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation
- Correlation: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation.
- Regression: Regression equations and estimation.
- Index Numbers and Time-Series Analysis: Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Trend analysis: Finding trend by moving average method

INSTRUCTIONS FOR PAPER SETTER/EXAMINERS

The question paper will consist of three sections-A, B and C. Section A will consist of four long questions of 12 marks each from Unit-I of the syllabus. Section-B will consist of four long questions of 12 marks each from Unit-II of the syllabus. Section-C will consist of 09 short answer type questions covering entire syllabus and candidates are required to attempt all the questions of 03 marks each.

INSTRUCTIONS FOR THE CANDIDATES

Candidates are required to attempt any two questions from section A & B each carrying 12 marks. Section-C is compulsory and each short note carries 03 marks.

Suggested Readings:

1. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd
2. J. K. Sharma, Business Statistics, Pearson Education.
3. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.
4. Sultan Chand and Sons, New Delhi.

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Session 2022-23
B.Com (Accounting and Finance) II (Semester IV)
BAF 405 WORKSHOP ON TAX PROCEDURES

Internal Evaluation: 50 marks
Pass Marks: 35%
Credits: 3

Course Objective : To impart knowledge of practical aspects of income tax and to enable students to apply the same practically.

Course Learning Outcomes: After completing the course, the student shall be able to:

- Learn how to apply for PAN online and ITR forms.
- Develop the ability to file online returns of income for individual and sole proprietorship.
- Understand the rectification procedure and relief u/s 89(1).
- Understand the concept of TDS along with TDS rates and TDS returns, TIN and form 26AS.

UNIT I

PAN: Introduction and PAN application procedure. Return filing: Overview of ITR Forms, E filing of Income tax returns for Individual, deceased individual and Partnership firm. Rectification, Relief u/s 89(1).

UNIT II

TDS, Rates, Due dates and TDS returns.
TDS return Forms: 24Q, 26Q, 27Q, 27EQ.
TIN
Checking Form 26 AS

INSTRUCTIONS FOR EVALUATION

The students shall prepare a report on the topic assigned by the teacher concerned. The students shall also appear for the practical and viva at the end of the semester for evaluation. Which will comprise of the following:-

Attendance	-10 Marks
Report	-20 Marks
Practical & VIVA	-20 Marks

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