

SYLLABUS

B.COM. PART-II

TAX PROCEDURE & PRACTICE

PAPER- I

STATISTICAL ANALYSIS

M.M.: 75

Objective – It enable the student to gain understanding of statistical techniques as one applicable to business & taxation area.

UNIT-I Introduction, definition and significance of statistics, how of statistical regularity. Construction of frequency distribution. Mean Mode and medium. Geometric mean & Harwork mean.

UNIT-II Dispersion: Mean deviation, standard deviation. Coefficient of variation. Skewness and its measures.

UNIT-III Linear Co-relation, Analysis of bivariate Data, Linear Regression (Two Variable only). Collection of primary Data: Observation, Interview, & Schedule methods, cash study method.

UNIT-IV Index Number: Meaning, Types, Significance and uses of index Numbers. Cost of living index Number. Fishers ideal index Number.

Analysis of Teine Series, Moving Average Method and least square method.

UNIT-V Forecasting & Methods: Methods of Business forecasting: Demand, industry V/s company sales Forecast. Factors affecting company sales.

Theory of Probability: Dependent, Independent and naturally extensive events.

Addition and Multiplication Laws of Probability.

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PAPER II

DIRECT TAXES: PROCEDURE & PRACTICE

M.M.: 75

Objective – It enable the student to gain theoretical & Practical Knowledge of Directs Taxes.

UNIT-I Income Tax Act 1961 (Amended up to data) compilation of gross Total Income and Deduction under chapter VI-A of income Tax 1961. Computation of total income and compilation of tax relating to individuals, Deductions under section 88.

UNIT-II Compilation of Total income and compilation of Tax relating to HUF, Firms and companies.

UNIT-III Payment of Tax: Tax deducted at Source, Advance payment, Recovery and Refund of Tax.

UNIT-IV Introduction of Wealth Tax Act 1957 Wealth Tax, Deemed Assets, Exempted Assets & valuation of Assets.

UNIT-V Wealth Tax Authorities; Assessment Procedure of Wealth Tax; Appeals and Revision.

Penalties and Prosecutions. Collection and Recovery of Wealth Tax.