#### Dayananda Sagar College of Arts, Science and Commerce Department of Commerce and Management (UG)-BBA/B.Com

Date: 25/06/2018

#### **Student Circular**

#### Dear students,

All the students of I Sem and V Sem BCom and BBA are hereby informed on the commencement of Add-on Programme, due to be scheduled from 3<sup>rd</sup> July 2018 onwards on the courses attached below.

Note: Attendance is mandatory to receive the completion certificate

Sl.No	Add-On Courses	Semester & Programme
1	Financial Accounting	I Sem Bcom
2	Income Tax	V Sem BCom
3	Banking and Insurance	I Sem BBA
4	Introduction to Banking and Financial Markets	V Sem BBA

Signature of IQAC Co-Ordinator

Signature of Principal

Principal, Dayahanda Sagar College of Arts, Science & Commerce K.S. Layout, Bangalore - 560 078.

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#### **Course Name: Income Tax**

**ABOUT THE COURSE:** The course intends to impart knowledge on direct taxes. It provides basic knowledge of concept of income, basis of charge and determination of residential status. It provides thorough and comprehensive knowledge on computation of five heads of income namely income from salary, income from house property, income from business or profession, income from capital gains and income from other sources. It also provides knowledge of various concepts and their application relating to direct tax laws with a view to integrating the relevance of these laws with tax planning and decisions.

Module 1 - Introduction to Income Tax
Module 2 - Introduction of Basic Terms
Module 3 - Residential Status of an Individual
Module 4 - Incidence of Tax
Module 5 - Exempted Incomes and Capital and Revenue Concepts
Module 6 - Income Tax Authorities
Module 7 - Introduction to Computation of Income from Salaries
Module 8 - Allowances
Module 9 - Computation of Allowances
Module 10 - Perquisites
Module 11 - Taxable Perquisites and Perquisites Taxable for Specified Employees
Module 12 - Rent Free Accommodation or (RFA) and Concessional Rental Accommodation or
(CRA)
Module 13 - Provident Funds
Module 14 - Computation of Pension
Module 15 - Computation of Gratuity
Module 16 - Leave Encashment and Standard Deductions
Module 17 - Computation of Salary Income
Module 18 - Introduction to Income from House Property
Module 19 - Computation of Income from House Property
Module 20 - Computation of Income from Let Out House Property
Module 21 - Computation of Income from Self Occupied House Property
Module 22 - Tax Planning with Respect to House Property Income
Module 23 - Theoretical Concepts of Computing Income from Business
Module 24 - Computation of Business Income
Module 25 - Theoretical Concepts for Computing Professional Income
Module 26 - Computation of Professional Income
Module 27 - Theoretical Concepts of Capital Gain
Module 28 - Computation of Capital Gain
Module 29 - Section 54 and Section 54B Exemptions for Capital Gains
Module 30 - Section 54D and Section 54EC Exemptions for Capital Gains
Module 31 - Section 54F Exemptions for Capital Gains
Module 32 - Problems on Computation of Income from Capital Gains
Module 33 - Theoretical Concepts of Income from Other Sources
Module 34 - Types of Securities, Taxability and Rules for Grossing
Module 35 - Computation of Income from Other Sources - Part 1

Module 36 - Computation of Income from Other Sources - Part 2
Module 37 - Aggregation of Income or Clubbing of Income
Module 38 - Set off and Carry Forward of Losses
Module 39 - Computation of Gross Total Income
Module 40 - Deductions from Gross Total Income - Section 80C
Module 41 - Deductions from Gross Total Income - Section 80G
Module 42 - Computation of 80G
Module 43 - Deductions from Gross Total Income - Section: 80CCC, 80CCD, 80D and 80DD
Module 44 - Deductions from Gross Total Income - Section: 80GG, 80GGB, 80DDB, 80QQB,
80RRB, 80TTA, 80TTB and 80U
Module 45 - Rates of Income Tax for Assessment Year 2022-23
Module 46 - Computation of Total Income
Module 47 - Problems on Computation of Tax Liability
Module 48 - Problems on Deductions from Gross Total Income

Module 49 - Types of Income Tax Assessment and Powers of Income Tax Authorities

Module 50 - Powers of Income Tax Authorities

#### **Books and references**

1.Singhania, Vinod, K and Singhania, Kapil, (2022), *Direct Taxes Law and Practice*, (67<sup>th</sup> edition), Taxmann Publications Pvt. Ltd. New Delhi.

2. Gaur, V. P. et al (2022), *Income Tax Law and Practice*, (50<sup>th</sup> edition), Kalyani Publishers, Ludhiana.

3. Manoharan, T. N. (2022), *Direct Tax Laws and International Taxation*, Snow white publications Pvt. Ltd. Mumbai.

4. Mehrotra, S.P. Goyal S.P (2022), *Problems and Solutions in Income Tax,* Sahitya Bhavan Publications, Agra.

5. Gaur, V. P. et al (2022), Practical Income Tax, (37th edition), Kalyani publications, Ludhiana.

Signature of IQAC Co-Ordinator

Signature of Principal

Dayananda Sagar College of Arts, Science & Commerce K.S. Layout, Bangalore - 560 078.





#### Dayananda Sagar College of Arts, Science, and Commerce Department of Commerce & Management (UG) V Sem B.Com Add-on Course: 2018-2019

Name of the Course: Income Tax

**Duration: 30 Hrs** 

Nam	e of the Traine	r: Prof. Meghana C							2		Semester: V	'
No	Register No	Students Name	03.07.2018	07.07.2018	14.07.2018	21.07.2018	28.07.2018	04.08.2018	11.08.2018	18.08.2018	08.09.2018	15.09.2018
Timings		12:30 pm - 3:30 pm										
No. of Hours			3	3	3	3	3	3	3 14 3	3	3	3
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3	16CQC41003	ABHINANDAN N BEN	DE Alli	Abhi	Abli	Abhi	Alphi	Hahi	Hat	き	statie	attali
4	16CQC41004	ABHISHEK GOWDA K	LAL	AL	H	ALI	Als	Al	Abj	H_	the	Ab
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6	16CQC41006	ABHISHEK RAJU K	Rijus	Rajub	Rojub	Rajub	- Rajul	Rajuls	-Rojub	Royuls	Rajuls	Rajuls
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8	16CQC41027	BHARGAVI H R	B	R	R	Ø	B	R		R	R	R
9	16CQC41028	BHAVNA PAREEK	Bhavan	Bhavan	- Bhavan	Bhavonn	Bhavens	Bharbane	Bhayan	Blavane	Bhavons	Bhavara
10	16CQC41029	BINDU A	Binda	Rindy	Bindes	Rindu	Bigdy	Bindy	Bindy	Bindy	Rindy	Bindey
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28	16CQC41074	KUSHAL G	Kuchel	Kunhed	Kunhal	Kinhad	Kule	Kubo	Kundal	Kuba	Kunhal	Kindad
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SIGNATURE OF THE TRAINER .:

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11 Signature of IQAC Co-Ordinator

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Signature of Principal

Dayahanda Sagar College of Arts, Science & Commerce K:S: Layout, Bangalore - 560 078.



# **ADD-ON COURSE**

This certificate is awarded to

Mr. Aakar Tamang

bearing register no. 16CQC41001 has successfully completed the Add-on Course titled Income Tax conducted for 30 hours from 03.07.2018 - 15.09.2018

Trainer

HoD



# **ADD-ON COURSE**

This certificate is awarded to

Ms. Aarthilaya S

bearing register no. 16CQC41002 has successfully completed the Add-on Course titled Income Tax conducted for 30 hours from 03.07.2018 - 15.09.2018

**Principal** 

HoD



# **ADD-ON COURSE**

This certificate is awarded to

Mr. Abhinandan M Bende

bearing register no. 16CQC41003 has successfully completed the Add-on Course titled Income Tax conducted for 30 hours from 03.07.2018 - 15.09.2018



**Principal** 

HoD



# **ADD-ON COURSE**

This certificate is awarded to

Mr. Abhishek Gawda K

bearing register no. 16CQC41004 has successfully completed the Add-on Course titled Income Tax conducted for 30 hours from 03.07.2018 - 15.09.2018

**Principal** 

HoD



# **ADD-ON COURSE**

This certificate is awarded to

Mr. Abhishek R

bearing register no. 16CQC41005 has successfully completed the Add-on Course titled Income Tax conducted for 30 hours from 03.07.2018 - 15.09.2018

Trainer

HoD



# **ADD-ON COURSE**

This certificate is awarded to

Mr. Anhishek Raju K

bearing register no. 16CQC41006 has successfully completed the Add-on Course titled Income Tax conducted for 30 hours from 03.07.2018 - 15.09.2018

**Principal** 

HoD



# **ADD-ON COURSE**

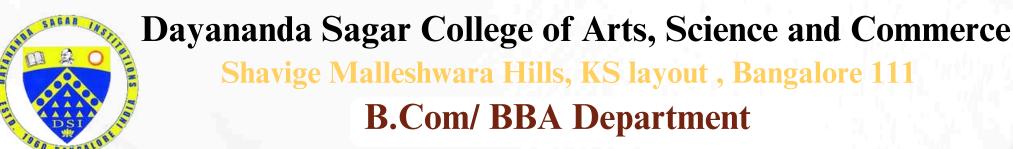
This certificate is awarded to

Mr. Adith Prajwal

bearing register no. 16CQC41007 has successfully completed the Add-on Course titled Income Tax conducted for 30 hours from 03.07.2018 - 15.09.2018

**Principal** 

HoD



#### **ADD-ON COURSE**

This certificate is awarded to

Ms. Bhargavi HR

bearing register no. 16CQC41027 has successfully completed the Add-on Course titled Income Tax conducted for 30 hours from 03.07.2018 - 15.09.2018

Trainer

HoD



# **ADD-ON COURSE**

This certificate is awarded to

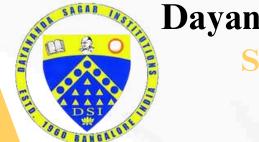
Ms. Bhavna Pareek

bearing register no. 16CQC41028 has successfully completed the Add-on Course titled Income Tax conducted for 30 hours from 03.07.2018 - 15.09.2018



**Principal** 

HoD



# **ADD-ON COURSE**

This certificate is awarded to

Ms. Bindu U

bearing register no. 16CQC41029 has successfully completed the Add-on Course titled Income Tax conducted for 30 hours from 03.07.2018 - 15.09.2018

Trainer

HoD