

## B.Com. II Year ( 2012- 2013)

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## ACCOUNTANCY & STATISTICS

### 2.1 INCOME TAX (Code No. 2801)

#### Objective

It enables to know the basics of Income Tax Act and computations implications.

#### COURSE CONTENTS

##### Unit – I

Income Tax : Definitions, Residential Status and incidence of Tax Exempted Incomes.

##### Unit – II

Computation of Income under the head Salaries and Income from House Property.

##### Unit – III

Computation of Taxable Income under the head income from Business and Profession, Depreciation, Capital gains, Income from other sources, Deemed Incomes.

##### Unit – IV

Set-off and carry forward of Losses, Deductions from GTI, Computation of total income and tax liability of individuals, Rebate from Tax

##### Unit – V

Assessment of Hindu Undivided Family.

Assessment of Firms and Partners.

Tax Deduction at source.

Advance Payment of Tax.

#### Suggested Readings :

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#### Suggested Readings :

1. Gupta, R.L., Radhaswamy M. : Company Accounts, Sultan Chand and Sons, New Delhi
2. Khandelwal, M.C. : Higher Accounting (Hindi). Ramesh Book Depot, Jaipur
3. Maheshwari, S.N.: Corporate Accounting. Vikas Publishing House, New Delhi.
4. Monga, J.R., Ahuja, Girish and Sehgal, Ashok : Financial Accounting: Mayur Paper Backs, Noida.
5. Monga, Sehgal & Ahuja : Advanced Accounts.
6. Roa, N.S., Heda, B.L. and Gupta, S.L.: Corporate Accounting (Hindi) Remesh Book Depot, Jaipur
7. Shukla, M.C., Grewal, T.S. and Gupta, S.C.: Advanced Accounts. S. Chand & Co., New Delhi.