

**MCOM ANNUAL SCHEME
ACCOUNTING & TAXATION
2.7: DIRECT TAXES**

Objectives of the Syllabus:

- To enable the students to understand the tax application and liabilities under the act as well as be able to file tax returns.

Module –1: Basic frame work of direct taxation, principles of direct taxation appraisal of annual Finance Act, tax planning and its methods, advance tax rulings.

Module –2: Salient features of company taxation, scheme of taxing business income of companies, business deductions/allowances, disallowances and depreciation.

Module –3: Computation of taxable income of companies set off and carry forward of losses, deductions under section 80G/801A-801B-801C

Module –4: Tax planning with respect to amalgamation and mergers, multinational companies, double taxation treaties, joint ventures and foreign collaborations, tax consideration in make or buy, own or lease, retain or replace, Transfer pricing.

Module –5: Procedure for assessment, deduction of tax at source, advance payment of tax, refunds, appeals and revision.

Books for References:

1. Vinod K. Singhania, Direct Tax Law and Practice, Taxman.
2. Agrarwal P.K, Tax Planning for Companies, Hind Law Publishers, New DELHI.
3. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law and Practices, Sahitya Bhavan, Agra.
4. Sukumar Bhattachary, Tax Planning in India.
5. Sharat Bargava: Direct Taxes.
6. B.B. Lal & N. Vashist –Direct Taxes, -Pearson–New Delhi.
7. Girish Ahuja and Dr. Ravigupta –Direct Taxes Law and practices-Bharath.
8. Dr. Manohar –Direct Taxes, -Snow white.


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