

Income Tax Law - I

(B23 - COM - 302)

August 2026 :- Definition :- Assesse, person, tax year, gross total income, total income, casual income, virtual digital asset, Role of PAN and Aadhar number in income tax; Agricultural Income; Tax Planning, Tax Avoidance, Tax Evasion & Tax Management.

September 2026 :- Residential Status & Scope of total income :- Individual, HUFs, Company & Other persons, Income from Salary (including retirement benefits and provisions) & Income from House Property.

October 2026 :- Computation of taxable income and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Income from Capital Gains.

November 2026 :- Income from other sources; Clubbing and aggregation of incomes; Set off & Carry Forward of Losses, Exempted Incomes, Revision

Neha

B.Com V Sem (2026-27)
Goods & Services Tax
(B23 - COM - 502)

August 2026 :- GST structure, Constitutional framework of Indirect Taxes before GST, Major defects in the structure of indirect taxes prior to GST, Structure of GST (SGST, CGST, UTGST & IGST); Registration and exemptions, GST Council, GST network

September 2026 :- State Compensation Mechanism, Taxable event - scope, forms and nature of supply; Time and place of supply, value of Supply, exempt supplies, zero rated supply, Composition levy Scheme. HSN/SAC classification, Composite and mixed supplies.

October 2026 :- Input tax credit & tax invoice: Eligibility conditions, apportionment of credit, blocked credits; transfer of input credit (input service distribution): Doctrine of unjust enrichment, Reverse Charge Mechanism, Credit & Debit notes, E-way bills.

November 2026 :- GST returns - type of returns, monthly returns, annual returns and final return - due dates for filing of returns, final assessment; Accounts and audit under GST, payment of tax, Appeals, offences & penalties. & Practical Exposure to GST

Nela

Managerial Accounting

(B23 - BBA - 301)

August 2026 :- Nature, scope, functions and significance of Managerial Accounting, Distinction between management accounting and financial accounting, Decision making through management accounting.

September 2026 :- Meaning, nature and significance of Marginal Costing, Limitations of Marginal Costing, CVP Analysis and Break-Even Analysis. Distinction between Marginal Costing and Standard Costing.

October 2026 :- Performance Budgeting, Zero Base Budgeting, Programme Budgeting and Activity Based Budgeting, Nature, objectives and significance of Budgetary Control, Types of Budgets: Operational, Financial and Master Budget.

November 2026 :- Responsibility Accounting and centres; Financial Analysis: Nature and tools; Ratio Analysis :- Meaning & Significance, Decisions through financial analysis. Revision.

Neha