



# बिलासपुर विश्वविद्यालय, बिलासपुर (छत्तीसगढ़)

## 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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## SYLLABUS

### B.COM. PART-II

#### TAX PROCEDURE & PRACTICE

#### 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.