

**Revised Syllabus of Courses of B.Com. Programme at Semester V
with effect from the Academic Year 2018-2019**

Elective Courses (EC)

2. Ability Enhancement Courses (AEC)

10. Direct and Indirect Taxes Paper - I

Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual	09
	Total	45

Sr. No.	Modules / Units
1	Basic Terms
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	Scope of Total Income & Residential Status
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	Heads of Income (S: 14)
	<ul style="list-style-type: none"> • Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. • Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources
4	Deduction from Total Income
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5	Computation of Total Income for Individual