	REMEDIAL COACHING REGISTER YEAR 2022-23	PROGRAM B. Com Taxation SEMESTER 5th & 6th Sem COURSE Income Tax & GST Indirect Taxes Law & practice Income Tax Assessment Corporate Taxation

Name of teacher: _____

Sl. No.	Date	Topics covered	hours	Signature (Teacher)	Signature (Remedial Class rep)
1.	20/6/22	Income Tax and GST	1		
2.	25/6/22	Indirect Taxes Law and Practice	1		
3.	10/7/22	Income Tax & GST	1		
4.	19/7/22	Indirect Taxes Law and Practice	1		
5.	23/08/22	~~Cost~~ Income Tax & GST	1		
6.	13/01/23	Corporate Taxation & Tax planning	1		
7.	15/01/23	Income Tax Assessment	1		
8.	17/02/23	Corporate Taxation & Tax planning	1		
9.	20/02/23	Income Tax Assessment	1		
10.	25/02/23	Income Tax Assessment	1		

Signature of H.O.D: _____

ATTENDANCE SHEET

Sl. No.	Class No.	Name of students	Date									
			20/6	21/6	22/6	23/6	27/6	28/6	29/6	30/6	4/7	
1.	1320	Abiram K.S	x	x	x	x	a	x	x	x	x	x
2.	1322	Akshay Jose	x	x	x	x	x	x	x	a	a	x
3.	1326	Ansal Raveendran	x	a	a	x	x	x	x	x	x	x
4	1339	Jesvin	x	a	a	x	x	x	x	x	x	x
6.	1343	Mehfil	x	x	x	x	x	x	x	x	a	a
7	1353	Soniya	x	x	x	x	x	x	x	x	x	x
8.	1344	Nandhana	x	x	x	x	x	x	x	x	x	y
9.	1352	Sinaan	x	a	x	a	a	x	x	x	x	x
10.	1350	Sadanya M.S.	x	x	x	x	x	x	x	x	x	a
11.	1346	Rameez	x	x	a	a	x	x	x	x	x	x
12.	1348	Rushma Ramesh	x	x	x	x	x	x	x	x	x	x

Signature of H.O.D :

Signature of Teacher :

PROGRESS OF STUDENTS

Class No.	Name of students	Test-1 Date / Max Marks ( )	Test-2 Date / Max Marks ( )	Test-3 Date / Max Marks ( )	Date of publishing result 26/06/24 18/01/25	Signature (Remedial Class rep)
1320	Abrar K.S	16	17		"	
1322	Akshay Jose	16	17		"	
1326	Amal Raveendran	17	17		"	
1339	Jesvin	18	18		"	
1343	Mehfil	16	17		"	
1353	Soniya	16	17		"	
1344	Nandhana	18	18		"	
1352	Sinaan	18	19		"	
1350	Sasaneja M.S.	17	16		"	
1348	Reshma Ramesh	16	17		"	
1346	Rameez	18	18		"	

Signature of H.O.D : _____

Signature of Teacher : _____

INDIRECT TAXES LAW AND PRACTICE
SYLLABUS

Module II

Goods and Services Tax:– Central Goods and Services Tax Act–Integrated Goods and Services Tax Act - State Goods and Services Tax Act - Levy and Collection of Central/State Goods and Services Tax - Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services- Registration –Persons not liable for registration Compulsory registration in certain cases-Procedure for registration-Deemed registration- Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes – Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters.

INDIRECT TAX AND GST

Time :1 Hour **Max.Marks 20**

PART A

Answer all questions. Each question carries 2 marks

1. Name any two indirect tax subsumes with GST?
2. What is HSN code?
3. What is indirect tax?
4. What is GST?
5. What are different types of GST?

PART B

Answer all questions. Each question carries 5 marks

6. What are the advantages and disadvantages of Indirect tax.
7. Briefly explain the history of GST?

Income Tax and GST
SYLLABUS

Module I

Income Tax Contd: Deemed Incomes and Clubbing of income – Set- off and carry forward of losses - Deductions to be made in computing total income – Computation of total Income of individuals – Computation of Tax liability of individuals – Rebate and relief of tax.

(25 hours, 25 marks)

Module II

Income tax authorities – Powers and functions – Provisions of advance payment of tax – Tax payment – Deduction and payment of tax at source – Recovery of tax. Procedure of assessment of income tax – Filing of returns of income – Voluntary return of income – Statutory obligations in filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment.

INCOME TAX LAW AND PRACTICE

Time 1 Hour **Max.Marks 20**

PART - A
Answer all questions. (2 marks)

1. Define Income tax?
2. What is previous year?
3. Who is an assessee?
4. What is the annual value?
5. Who is an assessee in default?

PART - B
Answer all questions (5 marks)

6. From the following information compute the annual value of the house

Municipal value	80,000
Fair rental value	1,20,000
Standard rent	1,00,000

The house was self occupied for four months and then let out@(a) 10,000 p. m(b)15000 p.m.Muncipal tax paid by the owner Rs.10,000.

7. Mr. R retires from a company on 4th January,2023 after serving 16 years. At the time of retirement his basic salary was 88,000 per month and he was also entitled to dearness allowance of 16,000 per month. On the retirement he received 12,00,000 as gratuity. He is covered under the payment of gratuity act. Compute the taxable amount of gratuity.

CORPORATE TAXATION AND TAX PLANNING

SYLLABUS

Module I

Assessment of companies: Definition of company - Types of companies - Residential status and incidence of tax - carry forward and set off of losses in the case of companies - Deduction available to Corporate Assessee - computation of corporate Tax.

Module II (15 Hours)

Computation of Taxable Income & Tax Liability: special provisions applicable to assessment of Total Income of Companies - Computation of Total Income of Companies - Determination of amount of Corporate Tax liability - Minimum Alternative Tax (MAT) -Tax on distributed profits of domestic Companies -Tax on amount distributed to unit holders - Security Transaction Tax.

SIXTH SEMESTER B COM TAXATION
CORPORTAE TAXATION AND TAX PLANNING

Time 1 Hour **Max. Marks 20**

Answer all questions (Each question carries 2 marks)

1. What is Tax Evasion?
2. What do you mean by Tax Planning?
3. What is a Company?
4. What is Corporate Taxation?
5. What is Deduction of Tax at Source?

Answer all questions (Each question carries 5 marks)

6.. A company requires 20,000 units of component every year for next 5 years. The component can either be manufactured by the company in its factory or be purchased from the market. From the following suggest to the company whether it should make the component or buy it from the market.

a. Material Cost per unit Rs. 4

b. Labour cost per unit Rs. 6

c. If the company manufactures the part, it has to purchase a machine by taking a loan from the bank. The present value of net cash outflow in this regards in 5 years will be Rs,. 1,00,000

d. The component is available in the market @ Rs. 12.50 per unit

7.. Trapti Limited wants to raise capital of Rs. 20,00,000 for a project where earning before tax shall be 40% of the capital employed. The company can raise debt fund @18% . Suggest which of the following 3 alternatives should it opt for:

(a) Rs. 20,00,000 to be raised by equity capital

(b) Rs. 16,00,000 by Equity Capital and RFs. 4,00,000 by Loans

(c) Rs. 4,00,000 by Equity capital and Rs. 16,00,000 by Loans.

Assume the company shall distribute the entire amount of profit as dividend and tax rate is 27.82%.

INCOME TAX ASSESSMENT

SYLLABUS

Module I

Computation of Taxable Income: clubbing of incomes and aggregation of incomes- set off and carry forward of losses- Incomes exempt from tax- agricultural income and its tax treatment- deductions from Gross Total Income-Rebate and Relief- computation of Total Income

(15 Hours)

Module II

Assessment of various entities

i. Assessment of individuals: Treatment of income received from different institutions- computation of taxable Income and Tax liability- Application of Alternate Minimum Tax (AMT) on individuals- Tax planning for individuals with respect to all 5 Heads of income, deductions, exemptions, rebate, relief, concessions and incentives.

Assessment of Hindu Undivided Family: Schools of Hindu Law- Residential status of HUF- Income not to be treated as family income- computation of Total income of HUF and tax liability.

FIFTH SEMESTER B COM TAXATION

INCOME TAX ASSESSMENT

Time : 1 Hour **Max. Marks : 20**

Part A

Answer all questions (Each question carries 2 marks)

1. Who is a Deemed Assessee?
2. Mention any four items eligible for deductions U/s 80C.
3. What do you mean by Clubbing of income?
4. Who can claim deduction U/s 80D and how much?
5. What is book profit?

Part B

Answer all questions (Each question carries 5 marks)

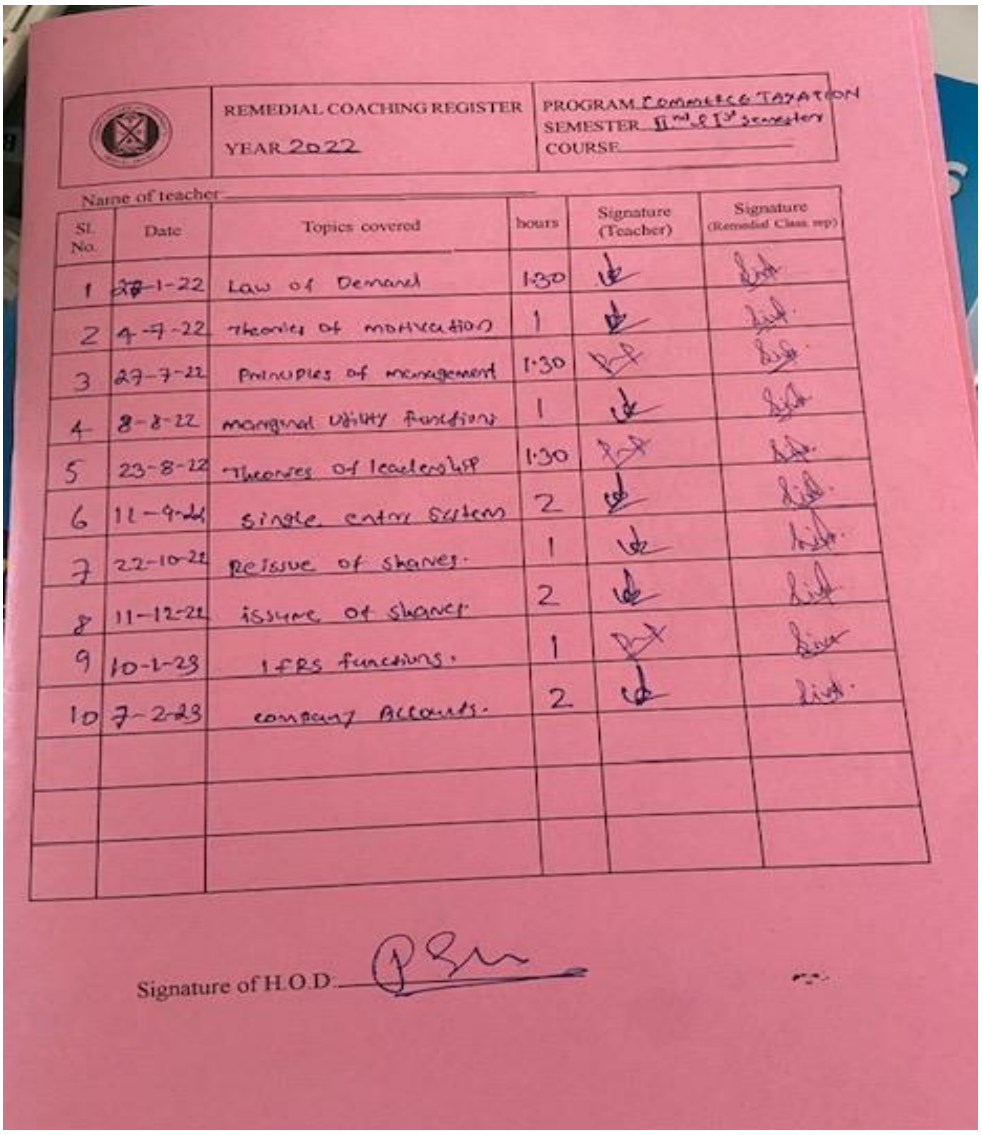
6. Mr.Singh a resident of India, submits the following particulars of his income for the year 2022-2023:

Income from house let (computed)	9500
Profit from radio business	19600
Interest from firm	1800
Speculation income	1900
Short-term capital gains	3200
Long-term capital gains	1400

The following items have been brought forwarded from the assessment year 2019-20:

REMEDIAL COACHING REPORT B COM TAXATION 2022-23

Remedial coaching refers to a targeted and specialized form of coaching or instruction provided to individuals who are facing challenges or difficulties in a particular area, often academically or professionally. The term "remedial" implies that the coaching is focused on addressing and remedying specific weaknesses or shortcomings.



REMEDIAL COACHING REGISTER
YEAR 2022

PROGRAM Commerce TAXATION
SEMESTER II nd & IV th semester
COURSE

Name of teacher

Sl. No.	Date	Topics covered	hours	Signature (Teacher)	Signature (Remedial Class rep)
1	27-1-22	Law of Demand	1.30		
2	4-7-22	Theories of motivation	1		
3	27-7-22	Principles of management	1.30		
4	8-8-22	marginal Utility function	1		
5	23-8-22	Theories of leadership	1.30		
6	11-9-22	Single entry system	2		
7	22-10-22	Reissue of shares.	1		
8	11-12-22	issuue of shares.	2		
9	10-1-23	IFRS functions.	1		
10	7-2-23	company Accounts.	2		

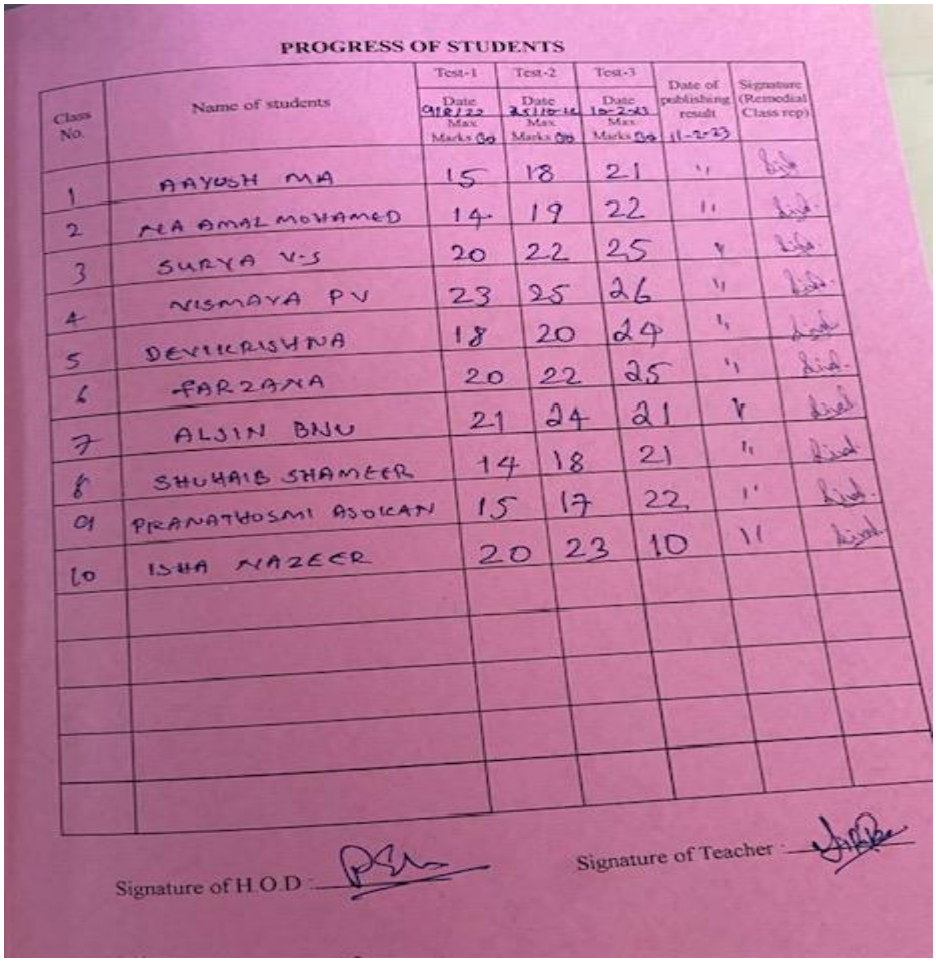
Signature of H.O.D

ATTENDANCE SHEET

Sl. No.	Class No.	Name of students	Date									
			~~27-6~~	~~4-7~~	~~11-7~~	8-8	25-8	11-9	22/10	11-12	6-1	7-1
1	795	AAYUSH · M A	x	x	a	x	x	x	a	x	x	x
2	821	N·A AMAL MOHAMED	x	x	x	x	a	a	x	x	a	x
3	837	SURYA V·S	a	x	x	a	x	x	x	x	x	x
4	842	VISMAYA PV	a	x	a	x	a	x	x	x	x	x
5	804	DEVIKRISHNA TS	a	a	a	x	x	x	x	x	a	x
6	806	FARZANA	x	x	x	x	x	x	a	a	x	x
7	788	ALJIN BIJU	x	x	a	x	a	x	x	a	x	x
8	834	SHUHAIB SHAMEER	x	x	x	a	a	a	x	a	x	x
9	828	PRANAVASMI ASOKAN	x	x	x	x	a	a	x	a	x	a
10	808	ISHA NAZEER	a	x	x	x	a	x	a	x	x	a

Signature of H.O.D

Signature of Teacher :



PROGRESS OF STUDENTS

Class No.	Name of students	Test-1 Date 9/8/22 Max Marks 30	Test-2 Date 25/10/22 Max Marks 30	Test-3 Date 10-2-23 Max Marks 30	Date of publishing result 11-2-23	Signature (Remedial Class rep)
1	AAYUSH MA	15	18	21	11	
2	MA AMAL MOHAMED	14	19	22	11	
3	SURYA V.S	20	22	25	11	
4	VISMAYA PV	23	25	26	11	
5	DEVIKRISHNA	18	20	24	11	
6	FARZANA	20	22	25	11	
7	ALJIN BNU	21	24	21	11	
8	SHUHAIB SHAMEER	14	18	21	11	
9	PRANATHOSMI ASOKAN	15	17	22	11	
10	ISHA NAZEER	20	23	10	11	

Signature of H.O.D

Signature of Teacher

SYLLABUS

FINANCIAL ACCOUNTING

Introduction- Books of accounts maintained by companies- Share Capital- Phases of capital difference between Reserve capital and Capital Reserve- Shares and types of shares- Equity and Redeemable Preference shares - Convertible Cumulative Preference Shares (CCP shares) -Sweat Equity shares- Employees Stock Option Scheme (Theory only)- Private Placement of shares- Issue of shares- Procedures- Minimum Subscription- Shares issued for consideration Shares issued for consideration other than cash- Issue of shares at par and premium (issue at discount, not taught)-Treatment of Fraction shares-Application, Allotment and Calls on Shares- Share capital allotment- Calls in arrears and calls in advance- Interest on calls in arrears and calls in advance- Difference between calls in arrears and calls in advance Oversubscription and under subscription- Pro-rata allotment- Forfeiture and reissue of shares Annulment of forfeiture- Surrender of shares- Distinction between forfeiture and surrender Journal entries-Practical problem.

CHRIST COLLEGE (AUTONOMOUS) IRINJALAKUDA

FINANCIAL ACCOUNTING 2022-23
QUESTION PAPER 1

1. A limited company invited applications for 1,00,000 equity shares of 7 10 each payable as under:
on Application Rs.2 per share
on Allotment Rs. 3 per share
on First Call Rs 2 per share
on the Second and Final Call Rs 3 per share

Applications were received for 2,00,000 shares on 1st January 2010 and allotment was made on 1st February 2019. The Directors decided to make a pro-rata allotment of 50 percent of the shares applied for by every applicant; to apply the balances of application money towards the amount due on the allotment and to refund the amount remaining thereafter.

Pass Journal entries in the books of the company to record these share capital transactions assuming that allotment and call money were received within Is days of making allotment and calls.

(10 Mark)

2. Write a detailed note about type of issue share ? (10 Mark)

CHRIST COLLEGE (AUTONOMOUS) IRINJALAKUDA

FINANCIAL ACCOUNTING 2022-23
QUESTION PAPER 2

1.ABC Ltd. issued 3,00,000 equity shares of & 10 each at a premium of Rs 2 per share, payable as to @ 3 on application, Rs, 5 on allotment (including premium), and the balance in two calls of equal amount.
Applications were received for 4,00,000 shares and allotment was made on a pro-rata basis to all the applicants. The excess application money received was adjusted towards allotment. Sajan who was allotted 1,600 shares failed to pay both the calls and the shares were forfeited after the second call was made. Pass the necessary journal entries in the books of ABC Ltd. and also show the balance sheet.

(10 Mark)

3. Jai Ltd. having a nominal capital of 20,000 shares of Rs 10 each invited applications for 10,000 shares payable as follows:
on Application Rs 2.50
on Allotment Rs 3.50
on the First call Rs. 2.00
on the Second & Final call Rs 2.00
The company received applications for 9,000 shares. All applications were accepted.
All money due as stated above was received with the exception of the second & and final call on 200 shares. These shares were forfeited and reissued as fully paid at £ 9 per share. Draft journal entries.

(10 Mark)

	REMEDIAL COACHING REGISTER YEAR 2022-23	PROGRAM B.com Taxation SEMESTER FIFTH COURSE TAXATION

Name of teacher: Prassy Viswambharan.

Sl. No.	Date	Topics covered	hours	Signature (Teacher)	Signature (Remedial Class rep)
1.	20/6/22	Corporate Accounting	1		
2	25/6/22	Cost accounting	1		
3	10/7/22	QT	1		
4	16/7/22	Corporate accounting	1		
5	19/08/22	QT	1		
6	21/08/22	Cost accounting	1		
7	23/08/22	Corporate accounting	1		
8	30/08/22	QT	1		
9	5/09/22	QT	1		
10	7/09/22	Corporate Accounting	1		

Signature of H.O.D:

ATTENDANCE SHEET

Sl. No.	Class No.	Name of students	Date									
			20/6/22	25/6/22	1/7/22	16/7/22	19/8/22	21/8/22	23/8/22	29/8/22	5/9/22	9/9/22
		Sarvin Shaji	x	x	x	a	a	x	x	a	a	x
		Charles D'Sukha	x	x	x	x	x	x	x	x	x	x
		Danny & George	x	x	a	x	x	a	x	a	x	x
		Daniel	a	a	a	a	x	a	a	x	a	a
		Martin Siby	x	x	x	x	x	x	x	a	a	x
		Fazal P.A	x	a	x	a	x	x	a	x	a	a
		Akshak Yaseen	x	x	x	x	x	x	x	x	x	x
		Ajmal	x	x	x	x	x	x	x	x	x	x
		Nandana C.R	x	a	a	x	x	a	x	x	x	x
		Saumya	x	x	x	x	x	x	x	x	x	x
		Lakshmi	x	x	x	x	x	x	x	x	x	x
		Faiz	x	x	x	x	x	a	a	x	x	x
		Eric Sanjeev	x	x	a	a	x	x	x	x	x	x

Signature of H.O.D :

Signature of Teacher :

PROGRESS OF STUDENTS

Class No.	Name of students	Test-1	Test-2	Test-3	Date of publishing result	Signature (Remedial Class rep)
		Date	Date	Date		
		Max Marks (15)	Max Marks (15)	Max Marks ( )		
	Sarvin Shaju	7	8			
	Charles D kunha	10	8			
	Danny K George	11	9			
	Daniel	9	10			
	Martin Sico	12	14			
	Fazal P.A.	10	8			
	Ashak Yaseen	13	12			
	Ajmal	14	10			
	Nandana .C.K	7	6			
	Soumya	13	12			
	Lakshmi	12	14			
	Faiz	13	10			
	Elvic Sanjeev	13	12			

Signature of H.O.D :

Signature of Teacher :

Corporate Accounting Syllabus

Module I

a. Redemption of Debentures: Meaning- Writing off of Discount on issue and loss on issue of debenture- Methods of redemption- Annual drawings out of profit and capital (New regulation to be taught)- Debenture redemption reserve- Lump sum payment- Sinking funds and Insurance Policy (Theory only)- Purchase of own debentures- For cancellation, Investment and Reissue- Ex-interest and Cum-interest- Redemption by conversion- Journal Entries.

b. Redemption of Preference Shares: Provisions for redemption- Sources used for redemption- Capital redemption reserve- Journal entries c. Bonus Shares: Cash Bonus- Capital bonus- provisions for the issue of bonus shares- Sources of bonus issue- Advantages of bonus issue- Journal entries. d. Buy back of shares: Meaning- Provisions for issue- Sources of buyback- Advantages of buyback- Book building - Journal entries. e) Right Issue: Right of pre-emption – Calculation of value of right

Corporate Accounting

Class: B.Com (Finance and Taxation)

Time: 1 Hr **Max Marks :-20**

Part A

ANSWER ALL QUESTIONS

Each question Carries 2 marks

1. What is group company?
2. Pass journal entries for redemption of debentures at par and premium.
3. What are Bonus shares?
4. What is meant by non-controlling interest?
5. What is Slip System?

ANSWER ALL QUESTIONS

Each question Carries 5marks

6. Give a proforma of the Balance sheet of a Banking Company and the schedules to be appended thereto with imaginary figures.
7. What is rebate on bills discounted? How it is treated in final accounts of banking company?

Quantitative Techniques Syllabus

Module I

Quantitative Techniques - Introduction - Meaning and definition - Classification of Q.T - QT and other disciplines - Application of QT in business - Limitations.

(10 Hours, 10 Marks)

Module II

Correlation and Regression Analysis: Meaning and definition of Correlation - Karl Pearson's co-efficient of correlation - Rank correlation - Regression - Types - Determination of simple linear regression - Coefficient of determination.

Quantitative Techniques

Answer all the question. Each Question carries 5 Marks

1. You are given the following data

	X	Y
Arithmetic mean	36	85
Standard deviation	11	8

Correlation coefficient between X and Y =0.66

Find the two regression equations

Estimate the value of X when Y=75

2. A bag contains 5 white balls and 7 red balls. One ball is drawn at random from the bag. What is the probability that the ball drawn is red? What are the odds in favour and odds against the event?
3. Explain the uses of quantitative techniques to business men.
4. Calculate coefficient of concurrent deviation.

X:	55	50	45	51	25	65	35	30	75	75	70
Y:	60	35	30	70	58	75	30	15	75	55	45

Cost Accounting Syllabus

Module I

Introduction : Definition - Meaning and scope - Objectives - Functions -Merits and Demerits - Cost Accounting and Financial Accounting - Cost classification - Elements of cost - Cost units - Cost centre - Types - Methods and Techniques of Costing .

(10 Hours, 5 marks)

Module II

Materials : Importance of Material cost control - Purchase Procedure - Store control -Types of Store - Stores Records - Perpetual Inventory-ABC Analysis - VED Analysis-JIT Inventory- Stock levels - EOQ - Issue of materials - FIFO , LIFO , Simple and Weighted Average methods.

Costing question paper

1.Define cost accounting.

2.State two objectives of costing.

3.What is prime cost?

4.What is semi variable cost?

5.What is centralized purchasing?

6.What is ABC analysis?