

Integrated MBA 5 Yrs Syllabus from Admission Batch 2016-17 onwards

9 th Semester	16IMN902B	Business Taxation	L-T-P 3-0-0	3 Credits	35 hrs
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Module-I:

Direct Taxation: Introduction, Constitution and Taxation, Legal Instruments, Income Tax, Residential Status, Previous Year and Assessment Year, Heads of Income, Exemptions.

Module-II:


Income sources: Computation of income: Income from salary, capital gains and house properties and other incomes. Computation of income from business and profession, Various exemptions.

Module-III:

Introduction to indirect taxation: Computation of tax under GST, Value added tax.

Books:

- Business Taxation – Mohapatra, Sahu - Himalaya
- Business Taxation - A. Pathak and S. Godiawala , Mc Graw Hill Publication
- Taxation - Singhanian , Taxmann
- Taxation – Hariharan


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