

TAXATION – LAW AND PRACTICE
For BBA/BBA(CA)/BBA(IB)/BBA(RM)

Goal: To enable the students to acquire knowledge of principles of Taxation
Objective: On successful completion of this course, the students should have understood Principles of Direct and Indirect Taxes] Calculation of Tax, Tax Authorities, Procedures

UNIT – I

General Principles of Taxation, Distinction between direct and Indirect taxes, tax evasion – avoidance – causes - remedies. Direct Taxes: Income Tax Act 1961 – important definitions – basis of charge – residential status – Income exempted from income tax – Heads of income.

UNIT – II

Computation of income under salary and house property. (problems to be included).

UNIT – III

Computation of income under profits and gains of business - profession (problems be included).-- Income tax Authorities – duties and their powers.

UNIT – IV

Indirect taxes – selected provisions of VAT– with regard to registration of dealers - procedure and effects of registration - mode of charging VAT – exemption from VAT – authorities and their powers.

UNIT – V

Central Excise Duty -- objectives of excise duty – goods exempted from duty – customs duties – Levy of import and export duty – types of import duty – exemption from customs duty -- distinction between advalorem and specific duties. Note: Theory and problems shall be distributed at 60% & 40% respectively.

BOOKS RECOMMENDED

1. Bhagavathi Prasad - Income Tax Law & Practice
2. Mehrothra - Income Tax Law & Practice
3. Gour & Narang - Income Tax Law & Practice
4. Dingare pagare - Income Tax Law & Practice
5. Dingare Pagare - Business Taxation
6. Balasubramanian - Business Taxation

UNIT V

Some key considerations and Issues in O.D - Issues in consultant - Client relationship - Mechanistic & Organic systems and contingency approach - The future of O.D. - Some Indian experience in O.D

References :

1. Wendell L. French & Cecil H. Bell, Jr. Organization Development, PHI Fourth edition.
2. French, Bell and Zawacki - Organization Development Theory, Practice and Research Universal Book Stall, Third Edition.
3. Rosabeth Moss Kanter: The change Masters, Simson & Schaster.

7. LABOUR WELFARE AND INDUSTRIAL RELATIONS (Legislation)

Objective : To familiarise the students with the knowledge of industrial relations and their impact on managing human resource.

UNIT I : Industrial Relations - Concepts and systems - IR at National and International levels - Infrastructure that guide and direct Industrial relations - Trends in India.
Trade unionism - Theory, Policy - their influence on HRM - objectives and functions – structure - Types - Indian Trade Union movement - Their strength and weaknesses.

UNIT II : Labour Relations :- Industrial relations - industrial disputes - causes - handling and settling disputes - employee grievances - steps in grievance handling - causes for poor industrial relations - remedies.

UNIT III : Collective Bargaining :- Concept - function and importance - Principles and forms of collective bargaining - Procedure - conditions for effective collective bargaining - worker's Participation in management:- Role and methods of worker's participation.

UNIT IV : Working Conditions: Factories Act 1948 - The Workman's Compensation Act, 1923 - The Employee's State Insurance Act, 1948 - The Employee's Provident Funds and Miscellaneous Provisions Act, 1952.

UNIT V : The Payment of Wages Act, 1936 - The Minimum wages Act, 1948 - The Industrial Disputes Act 1947 - The Industrial Employment (Standing Orders) Act, 1946 - The Trade Union Act, 1926 and latest legislations.

(Case studies, Seminars and group exercises may be used to supplement the class lectures)

References :

1. Tripathi, P.C. Personnel Management & Industrial Relation -
2. Mammoria C.B., Dynamics of Personnel Management -
3. Nair N G & Latha Nair Human Resource Management - Sultan Chand & Sons.