**Shyama Prasad Mukherji College For Women**

**Adherence to Teaching Plan Course and**

**Year: B.COM(P) 2ND YEAR**

**Course and Year: B.Com (P) Second Year**

**Semester: III**

**Taught individually or shared: Shared with Mr Mukul Khanna for E-Filing**

**Paper: Income Tax Law and Practice (Practical)**

**Faculty: Mr. Mukul Khanna (Commerce)**

**Plan**

**Programme Objectives**

* To instil in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to comprehend, analyse and evaluate the current economic/business scenario of the country and the world at large.
* To develop in students the capability to transform theoretical and conceptual knowledge into practical problem-solving approach using critical thinking.
* To develop skills which would help them undertake research and innovations in commerce and would enhance their employability.

**Course Objectives**

To provide computer based knowledge to commerce students and to equip them with computational skills using ICT tools.

**Course Learning Outcomes**

After completing the course, the student shall be able to:

CO1**:** handle document creation for communication.

CO 2**:** acquire skills to create and make good presentations.

CO 3**:** make various computations in the area of accounting and finance and present business data using appropriate charts.

CO4**:** process and analyse the business data and generalize the work sheets for better understanding of the business environment and decision making.

CO5**:** understand  and  apply the  various  database  concepts  and  tools  in  the  related business areas.

**Name of the Unit:**

**Unit 5: E-filing of Income Tax Return**

**Teaching Methodology**

Students will be taught the E-filing of returns using Income Tax Utility software (JSON). Various case studies will be covered in the practical labs using this utility to calculate the Income Tax.

**No. of classes required to complete the unit (approx.):**

**E-filing:** 16 Lectures Approx.

**Methodology of Teaching: Lecture Method Direct Contact  Interactive sessions**

**(Mention the use of ICT, MOOCs fieldwork, visits, or any specific activities apart from** **lectures)**