AMBEDKAR COLLEGE OF ARTS & SCIENCE, WANDOOR
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acaswandoor@gmail.com, Website: www.ambedkarcollegewdr.in

COURSE PLAN

Course code and title	BCM5B09 INCOME TAX LAW AND ACCOUNTS		
Class	III year B.Com	Semester	V / ODD
Regulation	R-2019	Academic year	2024-25
Course prerequisites	BCM2B02 Financial Accounting & Basic knowledge in Secondary and Higher Secondary Education		
Course objectives	• To understand basic information about income tax principles and practices. • To provide knowledge about financial budget. • To equip the students with the knowledge and skills necessary to navigate the complexities of tax system.		

COURSE OUTCOMES

At the end of the course the student would be able to...

CO1	Understand basics theories and principles of Income Tax
CO2	Apply income tax rules for calculation of income under different heads.
CO3	Interpret income tax rules to address tax issues
CO4	Evaluate tax planning and minimize tax liability with legal compliance.
CO5	Evaluate and Analyze the importance of taxation.

MAPPING OF PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	✓		✓		✓		✓	✓		✓
CO2	✓		✓	✓	✓		✓	✓		
CO3		✓	✓		✓	✓	✓			
CO4			✓	✓	✓	✓		✓	✓	✓
CO5			✓	✓		✓		✓		

PO1	Knowledge Acquisiton	PO6	Ethics and Social responsibility.

PO2	**Communication, &leadership.**	**PO7**	**Research,Innovation& entrepreneurship.**
PO3	**Professional Skills.**	**PO8**	**Lifelong Learning**
PO4	**Digital intelligence.**	**PO9**	**Global perspective.**
PO5	**Scientific Awareness and Critical Thinking.**	**PO10**	**Democratic Co-existence.**

PROGRAM SPECIFIC OUTCOMES

PSO1	Business Knowledge, Technological Proficiency and Lifelong Learning
PSO2	Analytical Skills and Ethical Understanding for Global Perspective and Entrepreneurial thinking
PSO3	Communication Skills, Teamwork and Collaboration

MAPPING OF COURSE OUTCOMES TO PROGRAM EDUCATIONAL OUTCOMES

PROGRAM EDUCATIONAL OUTCOMES	**COURSE OUTCOMES**				
	CO1	**CO2**	**CO3**	**CO4**	**CO5**
PEO1: Development of Leadership Qualities	✓		✓	✓	
PEO2: Lifelong Learning and Societal Contribution	✓	✓	✓		✓
PEO3: Entrepreneurial and Global Competence.	✓	✓		✓	

References

TEXT BOOKS:

1. Dr. H.C Mehrotra & Dr. S.P Goyal-Income Tax Law and Accounts

REFERENCES:

1. Dr. Vinod K. Singhania : Direct Taxes - Law and Practice, Taxman publication.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes - Law and Practice

e-learning resources	**https://play.google.com/store/books/details?id=CtHDEAAAQBAJ**
Mode of Evaluation	Internal Examination (20%) End Semester Examination (80%)
Faculty	**SHAHUL HAMEED K, Assistant Professor/** Commerce Department
e-mail id	shahulchola@gmail.com

COURSE PLAN

BCM5 B09 INCOME TAX LAW AND ACCOUNTS

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No of lecture hours	Planned Date	Topics to be covered				Reference/ Teaching aids and methods	Actual date	Weekly review
		MODULE I - Income Tax Basic Concepts						
1		Tax, types of tax, income tax, History of income tax				T1/PPT		
2		Income, GTI, Total Income				R2/PPT		
3		Agricultural income				T1/WB		
4		Person , Assessee ,Assessment Year, Previous Year, Maximum marginal rate of tax				R1/ PPT		
5-7		Residential status				R1/ PPT		
8-10		Scope of total income on the basis of residential status				R1/ PPT		
11		Exempted incomes				T1/ PPT		
Planned hours	**Actual hours**	**Date**	**Sign of Faculty**	**Review by HoD**		**Review by Principal**		
		MODULE II - Computation of Income under Different Heads						
12		Salarics				T1/PPT		
13		Basic salary				R2, T1/WB		
14-17		Allowances				R2, T1/WB		
18		Perquisites				T1/PPT,WB		
19-22		Valuation of perquisite value of rent free Accomodation				T1/WB		
23-25		Valuation of motor car				T1/PPT		
26-28		Provident Fund				T1/PPT		
29-31		Gratuity				T1/PPT		
32-35		Pension.				T1/WB		
Planned hours	**Actual hours**	**Date**	**Sign of Faculty**	**Review by HoD**		**Review by Principal**		
		MODULE III - Income from house property						
36,37		Income from house property -GAV				T1/WB,PPT		
38		Annual Value of House property				R2/WB		
39-42		Computation under different circumstances				T1/WB		
43		Deduction from annual value				R1/WB,PPT		
44-47		Income from house property				R3/WB		
Planned hours	**Actual hours**	**Date**	**Sign of Faculty**	**Review by HoD**		**Review by Principal**		
		MODULE IV Profits and Gains of Business or Profession						

48		Definition – Computation				T1/WB	
49		Allowable expenses and non-allowable expenses				R2/WB	
50-54		General deductions				T1/WB,PPT	
55-58		Provisions relating to Depreciation				R3/WB	
Planned hours	**Actual hours**	**Date**	**Sign of Faculty**	**Review by HoD**		**Review by Principal**	
	MODULE V Capital Gains						
59		Definition of Capital Assets-Long term and Short term				T1/PPT	
60		Transfers - Cost of acquisition				R2/PPT	
61		Cost of improvement				T1/PPT	
62		Computation of STCG				R3/WB	
63-65		Computation of LTCG				R3/WB	
66-70		Exempted Capital gains				R2/WB	
71-74		Income from Other Sources				T1/WB	
75-80		Computation of Income from Other Sources				T1/WB	
Planned hours	**Actual hours**	**Date**	**Sign of Faculty**	**Review by HoD**		**Review by Principal**	

FACULTY HOD PRINCIPAL

Course outcome –Program outcome Mapping Table

BCM4C04 QUANTITATIVE TECHNIQUES FOR BUSINESS	Cogniti ve level	Program outcomes Low Correlation 2-Moderate Correlation 3- High correlation

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			PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10
DIRECT METHOD												
CO1	Understand basics theories and principles of Income Tax	Remember	3		3		2		2	3		1
CO2	Apply income tax rules for calculation of income under different heads.	Apply	3		3	2	3		2	3		
CO3	Interpret income tax rules to address tax issues	Apply & Analyze		2	2		1	2	2			
CO4	Evaluate tax planning and minimize tax liability with legal compliance.	Create			2	1	2	2		2	2	1
CO5	Evaluate and Analyze the importance of taxation.	Innovate			1	1		1		2		
INDIRECT METHOD												
Class Room contests		Analyze & Create	3	2	3	1	1	1	1	3		

Course Faculty

IQAC Member

HoD

COURSE PRE-ANALYSIS

Dear Students,

Welcome back to class, I would like to thank all of you for sparing your time in filling up this Course Pre-Analysis survey for the effective conduct of Computer Aided Design and Manufacturing Course. As you

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know that this survey is meant for knowing the knowledge level of the students with respect to this course, please fill it very carefully. At this juncture, I am glad to welcome the suggestions from you all (if any).

Course Outcomes	Rate your prior knowledge about the topics mentioned below Description	Rate your prior knowledge about the topics Excellent (4)	Good (3)	Moderate (2)	Fair (1)
CO1	Understand basics theories and principles of Income Tax	✓	✓		
CO2	Apply income tax rules for calculation of income under different heads.	✓			
CO3	Interpret income tax rules to address tax issues		✓		
CO4	Evaluate tax planning and minimize tax liability with legal compliance.		✓		
CO5	Evaluate and Analyze the importance of taxation.	✓			

Name of the student: Vaishnavi

Signature of the student

BCM5 B09 INCOME TAX LAW AND ACCOUNTS

Module I

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Basic Concepts: Income - Agricultural income - Person - Assessee - Assessment Year -Previous Year - Gross total income - Total income - Maximum marginal rate of lax -Residential status - Scope of total income on the basis of residential status –Exempted incomes.

Module II

Computation of Income under Different Heads: Salaries - Allowances - Perquisites -Profit in lieu of salary - Gratuity – Pension.

Module III

Income from house property: Annual Value of House property - Computation under different circumstances - Deduction from annual value.

Module IV

Profits and Gains of Business or Profession: Definition - Computation - Allowable expenses and non-allowable expenses - General deductions - Provisions relating to Depreciation.

Module V

Capital Gains: Definition of Capital Assets - Long term and Short term - Transfers - Cost of acquisition - Cost of improvement - Exempted Capital gains. Income from Other Sources: Definition– Computation.

(Theory and problems may be in the ratio of 40% and 60%respectjvely .Only simple problems are to be expected)

PRINCIPAL

HOD

Course outcome –Program Specific outcome Mapping Table

Course outcomes	Program Specific outcomes		
	PSO1	PSO2	PSO3
CO1	3	3	1

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CO2	3	2	3
CO3	2	1	2
CO4	2	2	1
CO5	2	1	2

Course Faculty IQAC Member HoD

DIRECT ASSESSMENT OF COURSE OUTCOMES

INTERNAL ASSESSMENT TEST 40 MARKS			
Objective	To Identify What Students Have Learned and also to identify students strength and weakness		
To file	Answer scripts	**Frequency**	Atleast 1 time in a semester
Format	Part –A 9 x 2 =18 max.ceiling 15 marks, Part –B 4 x 5 = 20 max.ceiling 15 marks, Part –C 1 x 10 = 10 marks, Total marks = 40, with 1hour and 15 minutes duration of testing.		

Evaluation	Based on answer given in the scripts
ASSIG NMENT: 4 MARKS	
Objective	To enhance students understanding of a complex structural problems
Product	Hand written or printed assignment sheets
Frequency	1 or 2 times in a semester
Format	Topics from syllabus
Evaluation	Based on rubrics
END SEMESTER EXAMINATION 100 MARKS (Reduced to 80Marks)	
Objective	**To assess the each student's knowledge of the course**
Product	Result analysis
Frequency	Semester
Format	Part –A 15 x 2 =30 max.ceiling 25 marks, Part –B 8 x 5 = 40 max.ceiling 35 marks, Part – C 2 x 10 = 20 Marks. Total marks = 80, Duration : 2 hours and 30 minutes
Evaluation	Based on answer given in the scripts

AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOR

Fifth Semester B.Com 2022 Admission

Paper:BCM5B09- INCOME TAX LAW AND ACCOUNTS

SL No	Regno	Name	Attendance	Assignment	Seminar	Internal Exam	Total	Signaure
1	UFAWBCM001	BAYANA YASMIN C K	4	3.5	4	4	16	
2	UFAWBCM002	FATHIMA FIDA V P	4	4	4	6	18	
3	UFAWBCM003	FATHIMA NASHWA K P	4	3.5	4	8	20	
4	UFAWBCM004	FATHIMATH NAFSIYYA	4	4	4	6	18	
5	UFAWBCM005	HIBA	4	4	4	8	20	
6	UFAWBCM006	MARZOUKA	2	3.5	4	3	13	
7	UFAWBCM007	RINSHANA A P	4	4	4	8	20	
8	UFAWBCM008	RINSHI M	4	3.5	4	6	18	
9	UFAWBCM010	SHAHALA M	4	4	4	6	18	
10	UFAWBCM011	SHAHMA M P	4	4	4	6	18	
11	UFAWBCM012	SHAHMA P	2	4	4	8	18	
12	UFAWBCM013	SHIFNA V	4	3.5	4	8	20	
13	UFAWBCM014	ABHALYA N	4	4	4	3	15	
14	UFAWBCM015	ABHISHNA RAJ K	4	4	4	4	16	
15	UFAWBCM016	ABHITHA K	4	4	4	1	13	
16	UFAWBCM017	AMRUTHA V	4	4	4	8	20	
17	UFAWBCM018	ATHIRA A	4	4	4	8	20	
18	UFAWBCM019	ATHIRA K P	4	4	4	6	18	
19	UFAWBCM020	ATHIRA P	4	3.5	4	6	18	
20	UFAWBCM021	DEVIKA GOPINATH	2	4	4	1	11	
21	UFAWBCM022	DEVIKA N	4	3.5	4	3	15	
22	UFAWBCM023	FIDHA THASNY O P	4	4	4	3	15	
23	UFAWBCM024	GOPIKA KRISHNA T P	4	4	4	2	14	
24	UFAWBCM025	GOPIKA PRASAD P	4	4	4	4	16	
25	UFAWBCM026	HARSHA MOL K	4	4	4	6	18	
26	UFAWBCM027	ISHA MUNNA K C	2	4	4	6	16	
27	UFAWBCM028	JISNA K	4	4	4	8	20	
28	UFAWBCM029	MEGHA P	4	4	4	8	20	
29	UFAWBCM030	NANADANA B P	4	3.5	4	6	18	
30	UFAWBCM031	NANADANA C	4	3.5	4	4	16	
31	UFAWBCM032	NAYANA P	4	4	4	3	15	
32	UFAWBCM033	PRATHYUSHA N	4	4	4	3	15	
33	UFAWBCM034	RASIKA N P	2	3.5	4	1	11	
34	UFAWBCM035	SANA JASI M P	4	4	4	8	20	
35	UFAWBCM037	SANJANA C	2	4	4	6	16	
36	UFAWBCM038	SANUSHA P	4	4	4	6	18	
37	UFAWBCM039	SHILJA K P	4	4	4	6	18	
38	UFAWBCM041	SNEHA P	4	4	4	6	18	
39	UFAWBCM042	SREYA P	4	4	4	8	20	
40	UFAWBCM043	THEERTHA C	4	4	4	8	20	
41	UFAWBCM044	VARSHA M	4	3.5	4	6	18	
42	UFAWBCM045	VISMAYA M K	4	4	4	8	20	
43	UFAWBCM046	VAISHNAVI K	4	4	4	8	20	
44	UFAWBCM048	ARJUN A	4	4	4	1	13	

45	UFAWBCM049	ARJUN C	2	3.5	1	1	8	
46	UFAWBCM050	AHIQ A	4	3.5	4	8	20	
47	UFAWBCM051	FAWZAN K T	4	4	4	8	20	
48	UFAWBCM052	JITHU DAS K	4	3.5	4	6	18	
49	UFAWBCM053	MANUKRISHNA M K	2	4	1	1	8	
50	UFAWBCM054	MOHAMMED ASHID T T	4	4	3	1	12	
51	UFAWBCM055	MUHAMMED DANISH P	4	2	1	1	8	
52	UFAWBCM056	MUHAMMED SHABEEL	2	4	3	1	10	
53	UFAWBCM057	MUHAMMED AFLAH K S	4	3.5	3	1	12	
54	UFAWBCM058	NAJIL E	4	4	3	1	12	
55	UFAWBCM059	NIMEESH A C	4	4	4	1	13	
56	UFAWBCM060	ROHITH C	2	4	4	4	14	
57	UFAWBCM061	SAMSON MATHEW	4	4	4	8	20	
58	UFAWBCM062	SHIJIN K	4	4	4	6	18	
59	UFAWBCM063	SREERAJ C	2	4	4	2	12	
60	UFAWBCM064	VISHNU SANKAR	4	3.5	3	1	12	
61	UFAWBCM065	ARSHAD K	2	3.5	0	1	7	
62	UFAWBCM066	HANEEN NAZEER P	4	3.5	4	2	14	

Name of the teacher Shahul Hameed

Signature :

AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOR

Fifth Semester B.Com 2022 Admission

ASSIGNMENT

Paper:BCM5B09- INCOME TAX LAW AND ACCOUNTS

SL No	Regno	Name	Topic	Assignment
1	UFAWBCM001	BAYANA YASMIN C K	Income	3.5
2	UFAWBCM002	FATHIMA FIDA V P	GTI	4
3	UFAWBCM003	FATHIMA NASHWA K P	TI	3.5
4	UFAWBCM004	FATHIMATH NAFSIYYA	Casual Income	4
5	UFAWBCM005	HIBA	Agricultural Income	4
6	UFAWBCM006	MARZOUKA	Assessee	3.5
7	UFAWBCM007	RINSHANA A P	Deemed Assessee	4
8	UFAWBCM008	RINSHI M	Assessee in default	3.5
9	UFAWBCM010	SHAHALA M	Assessment Year	4
10	UFAWBCM011	SHAHMA M P	Previous Year	4
11	UFAWBCM012	SHAHMA P	MMR	4
12	UFAWBCM013	SHIFNA V	Person	3.5
13	UFAWBCM014	ABHALYA N	PAN	4
14	UFAWBCM015	ABHISHNA RAJ K	Salary	4
15	UFAWBCM016	ABHITHA K	Allowance	4
16	UFAWBCM017	AMRUTHA V	HRA	4
17	UFAWBCM018	ATHIRA A	Perquisites	4
18	UFAWBCM019	ATHIRA K P	profit in lieu of salary	4
19	UFAWBCM020	ATHIRA P	Provident fund	3.5
20	UFAWBCM021	DEVIKA GOPINATH	types of provident fund	4
21	UFAWBCM022	DEVIKA N	gratuity	3.5
22	UFAWBCM023	FIDHA THASNY O P	pension	4
23	UFAWBCM024	GOPIKA KRISHNA T P	commuted pension	4
24	UFAWBCM025	GOPIKA PRASAD P	GAV	4
25	UFAWBCM026	HARSHA MOL K	AV	4
26	UFAWBCM027	ISHA MUNNA K C	Municipal value	4
27	UFAWBCM028	JISNA K	fair rental value	4
28	UFAWBCM029	MEGHA P	standard rent	4
29	UFAWBCM030	NANADANA B P	municipal tax	3.5
30	UFAWBCM031	NANADANA C	Business	3.5
31	UFAWBCM032	NAYANA P	profession	4
32	UFAWBCM033	PRATHYUSHA N	depreciation	4
33	UFAWBCM034	RASIKA N P	block of assets	3.5
34	UFAWBCM035	SANA JASI M P	capital gain	4
35	UFAWBCM037	SANJANA C	LTCA	4
36	UFAWBCM038	SANUSHA P	STCA	4
37	UFAWBCM039	SHILJA K P	LTCG	4
38	UFAWBCM041	SNEHA P	STCG	4
39	UFAWBCM042	SREYA P	Sec 54	4

40	UFAWBCM043	THEERTHA C	sec 54B	4
41	UFAWBCM044	VARSHA M	Sec 54D	3.5
42	UFAWBCM045	VISMAYA M K	Sec 54EC	4
43	UFAWBCM046	VAISHNAVI K	Sec 54F	4
44	UFAWBCM048	ARJUN A	Dividend	4
45	UFAWBCM049	ARJUN C	cum interest	3.5
46	UFAWBCM050	AHIQ A	ex interest	3.5
47	UFAWBCM051	FAWZAN K T	tax free securities	4
48	UFAWBCM052	JITHU DAS K	less tax securities	3.5
49	UFAWBCM053	MANUKRISHNA M K	bond washing transaction	4
50	UFAWBCM054	MOHAMMED ASHID T T	family pension	4
51	UFAWBCM055	MUHAMMED DANISH P	resident	2
52	UFAWBCM056	MUHAMMED SHABEEL K	not an ordinarly resident	4
53	UFAWBCM057	MUHAMMED AFLAH K S	non resident	3.5
54	UFAWBCM058	NAJIL E	basic conditions	4
55	UFAWBCM059	NIMEESH A C	additional conditions	4
56	UFAWBCM060	ROHITH C	partly agricultural income	4
57	UFAWBCM061	SAMSON MATHEW	non agricultural income	4
58	UFAWBCM062	SHIJIN K	exempted allowances	4
59	UFAWBCM063	SREERAJ C	tax frcc pcrquisitcs	4
60	UFAWBCM064	VISHNU SANKAR	Encashment of earned leave	3.5
61	UFAWBCM065	ARSHAD K	compensation on vokuntary	3.5
62	UFAWBCM066	HANEEN NAZEER P	amount received from PF	3.5

AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOR

Fifth Semester B.Com 2022 Admission

Paper:BCM5B09- INCOME TAX LAW AND ACCOUNTS

SL No	Regno	Name	Internal Marks (40)
1	UFAWBCM001	BAYANA YASMIN C K	24
2	UFAWBCM002	FATHIMA FIDA V P	31
3	UFAWBCM003	FATHIMA NASHWA K P	40
4	UFAWBCM004	FATHIMATH NAFSIYYA	31
5	UFAWBCM005	HIBA	40
6	UFAWBCM006	MARZOUKA	19
7	UFAWBCM007	RINSHANA A P	37
8	UFAWBCM008	RINSHI M	32
9	UFAWBCM010	SHAHALA M	33
10	UFAWBCM011	SHAHMA M P	26
11	UFAWBCM012	SHAHMA P	37
12	UFAWBCM013	SHIFNA V	40
13	UFAWBCM014	ABHALYA N	18
14	UFAWBCM015	ABHISHNA RAJ K	23
15	UFAWBCM016	ABHITHA K	11
16	UFAWBCM017	AMRUTHA V	40
17	UFAWBCM018	ATHIRA A	37
18	UFAWBCM019	ATHIRA K P	33
19	UFAWBCM020	ATHIRA P	31
20	UFAWBCM021	DEVIKA GOPINATH	12
21	UFAWBCM022	DEVIKA N	18
22	UFAWBCM023	FIDHA THASNY O P	21

23	UFAWBCM024	GOPIKA KRISHNA T P	16
24	UFAWBCM025	GOPIKA PRASAD P	24
25	UFAWBCM026	HARSHA MOL K	32
26	UFAWBCM027	ISHA MUNNA K C	31
27	UFAWBCM028	JISNA K	36
28	UFAWBCM029	MEGHA P	35
29	UFAWBCM030	NANADANA B P	33
30	UFAWBCM031	NANADANA C	24
31	UFAWBCM032	NAYANA P	20
32	UFAWBCM033	PRATHYUSHA N	18
33	UFAWBCM034	RASIKA N P	10
34	UFAWBCM035	SANA JASI M P	39
35	UFAWBCM037	SANJANA C	29
36	UFAWBCM038	SANUSHA P	32
37	UFAWBCM039	SHILJA K P	26
38	UFAWBCM041	SNEHA P	26
39	UFAWBCM042	SREYA P	40
40	UFAWBCM043	THEERTHA C	39
41	UFAWBCM044	VARSHA M	31
42	UFAWBCM045	VISMAYA M K	35
43	UFAWBCM046	VAISHNAVI K	37
44	UFAWBCM048	ARJUN A	10
45	UFAWBCM049	ARJUN C	9
46	UFAWBCM050	AHIQ A	40
47	UFAWBCM051	FAWZAN K T	34
48	UFAWBCM052	JITHU DAS K	33
49	UFAWBCM053	MANUKRISHNA M K	9

50	UFAWBCM054	MOHAMMED ASHID T T	6
51	UFAWBCM055	MUHAMMED DANISH P	6
52	UFAWBCM056	MUHAMMED SHABEEL K	11
53	UFAWBCM057	MUHAMMED AFLAH K S	12
54	UFAWBCM058	NAJIL E	9
55	UFAWBCM059	NIMEESH A C	10
56	UFAWBCM060	ROHITH C	22
57	UFAWBCM061	SAMSON MATHEW	34
58	UFAWBCM062	SHIJIN K	28
59	UFAWBCM063	SREERAJ C	17
60	UFAWBCM064	VISHNU SANKAR	12
61	UFAWBCM065	ARSHAD K	11
62	UFAWBCM066	HANEEN NAZEER P	16

AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOR

Fifth Semester B.Com 2022 Admission

Paper:BCM5B09- INCOME TAX LAW AND ACCOUNTS

SL No	Regno	Name
1	UFAWBCM001	BAYANA YASMIN C K
2	UFAWBCM002	FATHIMA FIDA V P
3	UFAWBCM003	FATHIMA NASHWA K P
4	UFAWBCM004	FATHIMATH NAFSIYYA
5	UFAWBCM005	HIBA
6	UFAWBCM006	MARZOUKA
7	UFAWBCM007	RINSHANA A P
8	UFAWBCM008	RINSHI M
9	UFAWBCM010	SHAHALA M
10	UFAWBCM011	SHAHMA M P
11	UFAWBCM012	SHAHMA P
12	UFAWBCM013	SHIFNA V
13	UFAWBCM014	ABHALYA N
14	UFAWBCM015	ABHISHNA RAJ K
15	UFAWBCM016	ABHITHA K
16	UFAWBCM017	AMRUTHA V
17	UFAWBCM018	ATHIRA A
18	UFAWBCM019	ATHIRA K P
19	UFAWBCM020	ATHIRA P
20	UFAWBCM021	DEVIKA GOPINATH
21	UFAWBCM022	DEVIKA N
22	UFAWBCM023	FIDHA THASNY O P

23	UFAWBCM024	GOPIKA KRISHNA T P
24	UFAWBCM025	GOPIKA PRASAD P
25	UFAWBCM026	HARSHA MOL K
26	UFAWBCM027	ISHA MUNNA K C
27	UFAWBCM028	JISNA K
28	UFAWBCM029	MEGHA P
29	UFAWBCM030	NANADANA B P
30	UFAWBCM031	NANADANA C
31	UFAWBCM032	NAYANA P
32	UFAWBCM033	PRATHYUSHA N
33	UFAWBCM034	RASIKA N P
34	UFAWBCM035	SANA JASI M P
35	UFAWBCM037	SANJANA C
36	UFAWBCM038	SANUSHA P
37	UFAWBCM039	SHILJA K P
38	UFAWBCM041	SNEHA P
39	UFAWBCM042	SREYA P
40	UFAWBCM043	THEERTHA C
41	UFAWBCM044	VARSHA M
42	UFAWBCM045	VISMAYA M K
43	UFAWBCM046	VAISHNAVI K
44	UFAWBCM048	ARJUN A
45	UFAWBCM049	ARJUN C
46	UFAWBCM050	AHIQ A
47	UFAWBCM051	FAWZAN K T
48	UFAWBCM052	JITHU DAS K
49	UFAWBCM053	MANUKRISHNA M K

50	UFAWBCM054	MOHAMMED ASHID T T
51	UFAWBCM055	MUHAMMED DANISH P
52	UFAWBCM056	MUHAMMED SHABEEL K
53	UFAWBCM057	MUHAMMED AFLAH K S
54	UFAWBCM058	NAJIL E
55	UFAWBCM059	NIMEESH A C
56	UFAWBCM060	ROHITH C
57	UFAWBCM061	SAMSON MATHEW
58	UFAWBCM062	SHIJIN K
59	UFAWBCM063	SREERAJ C
60	UFAWBCM064	VISHNU SANKAR
61	UFAWBCM065	ARSHAD K
62	UFAWBCM066	HANEEN NAZEER P

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DEPARTMENT OF COMMERCE

CO ATTAINMENT - FINAL EXAM MARKS (ODD SEM .2024-25)

Sem.: V

Course: BCM5B09 INCOME TAX LAW AND ACCOUNTS

Sl. No.	Name of the student	REG NO	COURSE OUTCOMES	CO ATTAINMENT	
			CO 1 TO CO5	CO 1 TO CO5	
		Max. Credit Points	40	%age	Y/N
1	BAYANA YASMIN C K	UFAWBCM001	20	50	Y
2	FATHIMA FIDA V P	UFAWBCM002	20	50	Y
3	FATHIMA NASHWA K P	UFAWBCM003	32	80	Y
4	FATHIMATH NAFSIYYA	UFAWBCM004	20	50	Y
5	HIBA	UFAWBCM005	32	80	Y
6	MARZOUKA	UFAWBCM006	16	40	Y
7	RINSHANA A P	UFAWBCM007	24	60	Y
8	RINSHI M	UFAWBCM008	24	60	Y
9	SHAHALA M	UFAWBCM010	20	50	Y
10	SHAHMA M P	UFAWBCM011	20	50	Y
11	SHAHMA P	UFAWBCM012	32	80	Y
12	SHIFNA V	UFAWBCM013	24	60	Y
13	ABHALYA N	UFAWBCM014	24	60	Y
14	ABHISHNA RAJ K	UFAWBCM015	32	80	Y
15	ABHITHA K	UFAWBCM016	16	40	Y
16	AMRUTHA V	UFAWBCM017	36	90	Y
17	ATHIRA A	UFAWBCM018	32	80	Y
18	ATHIRA K P	UFAWBCM019	16	40	Y
19	ATHIRA P	UFAWBCM020	24	60	Y
20	DEVIKA GOPINATH	UFAWBCM021	0	0	N
21	DEVIKA N	UFAWBCM022	16	40	Y
22	FIDHA THASNY O P	UFAWBCM023	16	40	Y
23	GOPIKA KRISHNA T P	UFAWBCM024	16	40	Y
24	GOPIKA PRASAD P	UFAWBCM025	20	50	Y
25	HARSHA MOL K	UFAWBCM026	24	60	Y
26	ISHA MUNNA K C	UFAWBCM027	20	50	Y
27	JISNA K	UFAWBCM028	24	60	Y
28	MEGHA P	UFAWBCM029	32	80	Y
29	NANADANA B P	UFAWBCM030	24	60	Y
30	NANADANA C	UFAWBCM031	20	50	Y
31	NAYANA P	UFAWBCM032	16	40	Y
32	PRATHYUSHA N	UFAWBCM033	16	40	Y
33	RASIKA N P	UFAWBCM034	16	40	Y

	ANA JASI M P	UFAWBCM035	36	90	Y
	SANJANA C	UFAWBCM037	40	100	Y
	SANUSHA P	UFAWBCM038	24	60	Y
	SHILJA K P	UFAWBCM039	16	40	Y
	SNEHA P	UFAWBCM041	24	60	Y
	SREYA P	UFAWBCM042	28	70	Y
	THEERTHA C	UFAWBCM043	32	80	Y
1	VARSHA M	UFAWBCM044	20	50	Y
42	VISMAYA M K	UFAWBCM045	28	70	Y
43	VAISHNAVI K	UFAWBCM046	24	60	Y
44	ARJUN A	UFAWBCM048	24	60	Y
45	ARJUN C	UFAWBCM049	0	0	N
46	ASHIQ A	UFAWBCM050	36	90	Y
47	FAWZAN K T	UFAWBCM051	28	70	Y
48	JITHU DAS K	UFAWBCM052	28	70	Y
49	MANUKRISHNA M K	UFAWBCM053	16	40	Y
50	MOHAMMED ASHID T T	UFAWBCM054	20	50	Y
51	MUHAMMED DANISH P	UFAWBCM055	0	0	N
52	MUHAMMED SHABEEL K	UFAWBCM056	24	60	Y
53	MUHAMMED AFLAH K S	UFAWBCM057	24	60	Y
54	NAJIL E	UFAWBCM058	24	60	Y
55	NIMEESH A C	UFAWBCM059	16	40	Y
56	ROHITH C	UFAWBCM060	20	50	Y
57	SAMSON MATHEW	UFAWBCM061	32	80	Y
58	SHIJIN K	UFAWBCM062	24	60	Y
59	SREERAJ C	UFAWBCM063	20	50	Y
60	VISHNU SANKAR	UFAWBCM064	16	40	Y
61	ARSHAD K	UFAWBCM065	24	60	Y
62	HANEEN NAZEER P	UFAWBCM066	20	50	Y
				59	
				95.16	

FOR BCM5B09	CO1 to CO5
	95.16

TARGET: 75% OF STUDENTS WILL SCORE 35% OF MARKS

AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOR

Fifth Semester B.Com 2022 Admission

SEMINAR

Paper:BCM5B09- INCOME TAX LAW AND ACCOUNTS

SL No	Regno	Name	Topic	Marks Awarded
1	UFAWBCM001	BAYANA YASMIN C K	Income	4
2	UFAWBCM002	FATHIMA FIDA V P	GTI	4
3	UFAWBCM003	FATHIMA NASHWA K P	TI	4
4	UFAWBCM004	FATHIMATH NAFSIYYA	Casual Income	4
5	UFAWBCM005	HIBA	Agricultural Income	4
6	UFAWBCM006	MARZOUKA	Assessee	4
7	UFAWBCM007	RINSHANA A P	Deemed Assessee	4
8	UFAWBCM008	RINSHI M	Assessee in default	4
9	UFAWBCM010	SHAHALA M	Assessment Year	4
10	UFAWBCM011	SHAHMA M P	Previous Year	4
11	UFAWBCM012	SHAHMA P	MMR	4
12	UFAWBCM013	SHIFNA V	Person	4
13	UFAWBCM014	ABHALYA N	PAN	4
14	UFAWBCM015	ABHISHNA RAJ K	Salary	4
15	UFAWBCM016	ABHITHA K	Allowance	4
16	UFAWBCM017	AMRUTHA V	HRA	4
17	UFAWBCM018	ATHIRA A	Perquisites	4
18	UFAWBCM019	ATHIRA K P	profit in lieu of salary	4
19	UFAWBCM020	ATHIRA P	Provident fund	4
20	UFAWBCM021	DEVIKA GOPINATH	types of provident fund	4
21	UFAWBCM022	DEVIKA N	gratuity	4
22	UFAWBCM023	FIDHA THASNY O P	pension	4
23	UFAWBCM024	GOPIKA KRISHNA T P	commuted pension	4
24	UFAWBCM025	GOPIKA PRASAD P	GAV	4
25	UFAWBCM026	HARSHA MOL K	AV	4
26	UFAWBCM027	ISHA MUNNA K C	Municipal value	4
27	UFAWBCM028	JISNA K	fair rental value	4
28	UFAWBCM029	MEGHA P	standard rent	4
29	UFAWBCM030	NANADANA B P	municipal tax	4
30	UFAWBCM031	NANADANA C	Business	4
31	UFAWBCM032	NAYANA P	profession	4
32	UFAWBCM033	PRATHYUSHA N	depreciation	4
33	UFAWBCM034	RASIKA N P	block of assets	4
34	UFAWBCM035	SANA JASI M P	capital gain	4
35	UFAWBCM037	SANJANA C	LTCA	4
36	UFAWBCM038	SANUSHA P	STCA	4
37	UFAWBCM039	SHILJA K P	LTCG	4
38	UFAWBCM041	SNEHA P	STCG	4
39	UFAWBCM042	SREYA P	Sec 54	4

40	UFAWBCM043	THEERTHA C	sec 54B	4
41	UFAWBCM044	VARSHA M	Sec 54D	4
42	UFAWBCM045	VISMAYA M K	Sec 54EC	4
43	UFAWBCM046	VAISHNAVI K	Sec 54F	4
44	UFAWBCM048	ARJUN A	Dividend	4
45	UFAWBCM049	ARJUN C	cum interest	1
46	UFAWBCM050	AHIQ A	ex interest	4
47	UFAWBCM051	FAWZAN K T	tax free securities	4
48	UFAWBCM052	JITHU DAS K	less tax securities	4
49	UFAWBCM053	MANUKRISHNA M K	bond washing transaction	1
50	UFAWBCM054	MOHAMMED ASHID T T	family pension	3
51	UFAWBCM055	MUHAMMED DANISH P	resident	1
52	UFAWBCM056	MUHAMMED SHABEEL K	not an ordinarly resident	3
53	UFAWBCM057	MUHAMMED AFLAH K S	non resident	3
54	UFAWBCM058	NAJIL E	basic conditions	3
55	UFAWBCM059	NIMEESH A C	additional conditions	4
56	UFAWBCM060	ROHITH C	partly agricultural income	4
57	UFAWBCM061	SAMSON MATHEW	non agricultural income	4
58	UFAWBCM062	SHIJIN K	exempted allowances	4
59	UFAWBCM063	SREERAJ C	tax frcc pcrquisitcs	4
60	UFAWBCM064	VISHNU SANKAR	Encashment of earned leave	3
61	UFAWBCM065	ARSHAD K	compensation on vokuntary retirement	0
62	UFAWBCM066	HANEEN NAZEER P	amount received from PF	4

AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOR

DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2024-25

INCOME TAX LAW AND ACCOUNTS

Days	Class	9.30-10.25	10.25-10.35	10.35-11.30	11.30-12.30	12.30-1.30	1.30-2.30	2.30-3.30	3.3.0-4.30
MON	V SEM	Income Tax SHL*	INTERVAL			LUNCH BREAK			
TUE	V SEM				Income Tax SHL*				
WED	V SEM				Income Tax SHL*				
THU	V SEM			Income Tax SHL*					
FRI	V SEM	Income Tax SHL*							

SHL* SHAHUL HAMEED K

AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOR		
Fifth Semester B.Com 2022 Admission		
Paper:BCM5B09- INCOME TAX LAW AND ACCOUNTS		
LIST OF SLOW LEARNERS		
SL No	Regno	Name
1	UFAWBCM016	ABHITHA K
2	UFAWBCM021	DEVIKA GOPINATH
3	UFAWBCM034	RASIKA N P
4	UFAWBCM048	ARJUN A
5	UFAWBCM049	ARJUN C
6	UFAWBCM053	MANUKRISHNA M K
7	UFAWBCM054	MOHAMMED ASHID T T
8	UFAWBCM055	MUHAMMED DANISH P
9	UFAWBCM056	MUHAMMED SHABEEL K
10	UFAWBCM057	MUHAMMED AFLAH K S
11	UFAWBCM058	NAJIL E
12	UFAWBCM059	NIMEESH A C
13	UFAWBCM064	VISHNU SANKAR
14	UFAWBCM065	ARSHAD K

- Students scoring less than 35% of marks in internal examination

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DEPARTMENT OF COMMERCE

CO-PO-PSO MAPPING (ODD SEM . 2024-25)

Semester: V

Course: BCM5B09 INCOME TAX LAW AND ACCOUNTS

Name of the faculty member: SHAHUL HAMEED K

(I) CO Attainment

A: Direct assessment (80%)-Tests, Assignment, Examination

B: Indirect assessment (20%)-Course end survey

COs	Mapping of POs	Mapping of PSOs	Direct Assessment (a)	Indirect Assessment (b)	Overall Attainment 0.8 (a) + 0.2(b)	Target (%)	Attainment
CO1	PO1, PO7 & PO8	PSO3	93	76.45	90	75	YES
CO2	PO1, PO3, PO5 & PO9	PSO1, PSO2 & PSO3	93	77.10	90		
CO3	PO2, PO6 & PO10	PSO2 & PSO3	93	76.13	90		
CO4	PO1, PO5 & PO6	PSO1, PSO2 & PSO3	93	79.35	90		
CO5	PO2, PO3, PO4 & PO7	PSO1, PSO2 & PSO3	93	85.48	92		

FACULTY HOD PRINCIPAL

AMBEDKAR COLLEGE OF ARTS AND SCIENCE, WANDOOR

FIFTH SEMESTER BCOM- FIRST INTERNAL EXAMINATION OCTOBER 2024

INCOME TAX LAW AND ACCOUNTS

Time : 1 Hour and 15 Minutes **Max. Mark : 40**

Answer Atleast eight questions. Each carries 2 Marks. All Questions can be attended. Overall Ceiling 15 Marks.

1. Define a person.
2. What is Assessment Year?
3. What do you mean by GTI?
4. List out the basic conditions for determining the residential status.
5. Give the deductions available under section 16 of income tax act.
6. What do you mean by Allowances?
7. Compute GAV from the following
   MV 91,000, FRV 86,000, Standard Rent 89,000 and Actual Rent 7,500pm.
8. What is pre construction period?
9. What do you mean by casual income?

Answer Atleast three questions. Each carries 5 Marks. All Questions can be attended. Overall Ceiling 15 Marks.

10. Explain the steps involved in computation of income from House property.
11. Define Provident Fund and Explain different types of Provident funds.
12. The following are the incomes of Mr. Kiran Lal for the PY 2023-24
    - Income from agriculture in Pakistan 30,000
    - Salary received in India but service were rendered in Iraq 12,000
    - Income from a business carried on in India 12,000
    - Dividend from a Domestic Company 2,000
    - Interest earned and received in Bangladesh from bank deposits there 6,000
    - Income from a business in Sri Lanka but controlled from India 14,000

    Compute GTI If he is: i) Ordinarily Resident and ii) Non Resident.
13. Mr. Amar, an Indian Citizen, went to America on 1st April 2023, for a film shooting. Due to ill health, he had to stay there just after shooting. He came back to India on 25th September 2023. He had to go again on 8th December 2023 and returned to India on 15th February 2024. Is Amar resident in India for the AY 2024-25? Comment on the result.

Answer Any One Question. Each carries 10 Marks

14. Compute income from House property from the following information

    Rent as per Rent control Act 52,000

Municipal Value	46,000
Fair rental value	48,000
Monthly Rent	4,000
Municipal tax	3,500 (1500 paid by tenant)
Repairs	5000
Un realised rent	4,000

The assessee has taken a loan of 1,00,000 on 1st January 2021 for the construction of the house at 8% interest. The construction was completed on 1st July 2023. 50% of the loan was repaid on 31st March 2024.

15. Compute the taxable salary of Mrs. Devi of Kanpur for the Assessment Year 2024-25 from the following particulars.

    Basic salary 16,000 pm

    DA 4,000 pm (as per terms of employment)

    Bonus 16,000 pa

    Rent free accommodation provided by the employer at Kanpur, population is 28 Lakhs, the fair rental value of which is 60,000 pa. The cost of furniture provided therein is 20,000.

    Entertainment Allowance 1000 pm.

    Her contribution to Recognized Provident Fund is at 15%.

    Employer's contribution to Recognized Provident Fund is 30,000 pa.

    Interest on RPF balance at 9.5% is 19,000.

    Free use of a large motor car for both official and personal purposes. A driver is also provided by the employer.

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DEPARTMENT OF COMMERCE

COURSE EXIT SURVEY RESPONSES (ODD SEM . 2024-25)

Semester: V

Course: BCM5B09 INCOME TAX LAW AND ACCOUNTS

Name of the faculty member: SHAHUL HAMEED K

Sl. No.	NAME OF THE STUDENT	REG NO	Understand basics theories and principles of Income Tax	Apply income tax rules for calculation of income under different heads.	Interpret income tax rules to address tax issues	Evaluate tax planning and minimize tax liability with legal compliance.	Evaluate and Analyze the importance of taxation.
COURSE OUTCOMES			CO1	CO2	CO3	CO4	CO5
1	BAYANA YASMIN C K	UFAWBCM001	3 (Good)	3 (Good)	4 (Very Good)	3 (Good)	3 (Good)
2	FATHIMA FIDA V P	UFAWBCM002	4 (Very Good)	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
3	FATHIMA NASHWA K P	UFAWBCM003	5 (Excellent)	4 (Very Good)	3 (Good)	5 (Excellent)	5 (Excellent)
4	FATHIMATH NAFSIYYA	UFAWBCM004	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
5	HIBA	UFAWBCM005	4 (Very Good)	3 (Good)	5 (Excellent)	3 (Good)	5 (Excellent)
6	MARZOUKA	UFAWBCM006	5 (Excellent)	4 (Very Good)	5 (Excellent)	4 (Very Good)	5 (Excellent)
7	RINSHANA A P	UFAWBCM007	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
8	RINSHI M	UFAWBCM008	4 (Very Good)	3 (Good)	5 (Excellent)	3 (Good)	5 (Excellent)
9	SHAHALA M	UFAWBCM010	5 (Excellent)	4 (Very Good)	5 (Excellent)	4 (Very Good)	5 (Excellent)
10	SHAHMA M P	UFAWBCM011	4 (Very Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)	4 (Very Good)
11	SHAHMA P	UFAWBCM012	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
12	SHIFNA V	UFAWBCM013	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)

13	ABHALYA N	UFAWBCM014	4 (Very Good)	3 (Good)	4 (Very Good)	3 (Good)	5 (Excellent)
14	ABHISHNA RAJ K	UFAWBCM015	4 (Very Good)	4 (Very Good)	3 (Good)	4 (Very Good)	4 (Very Good)
15	ABHITHA K	UFAWBCM016	3 (Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)	5 (Excellent)
16	AMRUTHA V	UFAWBCM017	5 (Excellent)	4 (Very Good)	5 (Excellent)	4 (Very Good)	5 (Excellent)
17	ATHIRA A	UFAWBCM018	5 (Excellent)	4 (Very Good)	5 (Excellent)	4 (Very Good)	5 (Excellent)
18	ATHIRA K P	UFAWBCM019	4 (Very Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)	4 (Very Good)
19	ATHIRA P	UFAWBCM020	3 (Good)	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
20	DEVIKA GOPINATH	UFAWBCM021	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	3 (Good)
21	DEVIKA N	UFAWBCM022	4 (Very Good)	5 (Excellent)	4 (Very Good)	3 (Good)	4 (Very Good)
22	FIDHA THASNY O P	UFAWBCM023	4 (Very Good)	5 (Excellent)	3 (Good)	4 (Very Good)	5 (Excellent)
23	GOPIKA KRISHNA T P	UFAWBCM024	3 (Good)	4 (Very Good)	4 (Very Good)	3 (Good)	5 (Excellent)
24	GOPIKA PRASAD P	UFAWBCM025	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
25	HARSHA MOL K	UFAWBCM026	4 (Very Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)	4 (Very Good)
26	ISHA MUNNA K C	UFAWBCM027	3 (Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)	3 (Good)
27	JISNA K	UFAWBCM028	4 (Very Good)	4 (Very Good)	4 (Very Good)	3 (Good)	4 (Very Good)
28	MEGHA P	UFAWBCM029	4 (Very Good)	3 (Good)	3 (Good)	4 (Very Good)	5 (Excellent)
29	NANADANA B P	UFAWBCM030	3 (Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)	5 (Excellent)
30	NANADANA C	UFAWBCM031	4 (Very Good)	5 (Excellent)	3 (Good)	4 (Very Good)	5 (Excellent)
31	NAYANA P	UFAWBCM032	5 (Excellent)	5 (Excellent)	4 (Very Good)	4 (Very Good)	5 (Excellent)
32	PRATHYUSHA N	UFAWBCM033	4 (Very Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)	4 (Very Good)
33	RASIKA N P	UFAWBCM034	3 (Good)	3 (Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
34	SANA JASI M P	UFAWBCM035	4 (Very Good)	4 (Very Good)	3 (Good)	3 (Good)	4 (Very Good)
35	SANJANA C	UFAWBCM037	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
36	SANUSHA P	UFAWBCM038	3 (Good)	3 (Good)	4 (Very Good)	5 (Excellent)	4 (Very Good)
37	SHILJA K P	UFAWBCM039	4 (Very Good)	4 (Very Good)	3 (Good)	5 (Excellent)	3 (Good)
38	SNEHA P	UFAWBCM041	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)
39	SREYA P	UFAWBCM042	4 (Very Good)	5 (Excellent)	3 (Good)	3 (Good)	3 (Good)
40	THEERTHA C	UFAWBCM043	3 (Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)	5 (Excellent)
41	VARSHA M	UFAWBCM044	4 (Very Good)	5 (Excellent)	3 (Good)	4 (Very Good)	5 (Excellent)

42	VISMAYA M K	UFAWBCM045	3 (Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)	5 (Excellent)
43	VAISHNAVI K	UFAWBCM046	4 (Very Good)	5 (Excellent)	3 (Good)	4 (Very Good)	5 (Excellent)
44	ARJUN A	UFAWBCM048	5 (Excellent)	5 (Excellent)	4 (Very Good)	4 (Very Good)	5 (Excellent)
45	ARJUN C	UFAWBCM049	4 (Very Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)	4 (Very Good)
46	AHIQ A	UFAWBCM050	3 (Good)	3 (Good)	3 (Good)	4 (Very Good)	4 (Very Good)
47	FAWZAN K T	UFAWBCM051	4 (Very Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)	4 (Very Good)
48	JITHU DAS K	UFAWBCM052	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)
49	MANUKRISHNA M K	UFAWBCM053	4 (Very Good)	4 (Very Good)	4 (Very Good)	4 (Very Good)	5 (Excellent)
50	MOHAMMED ASHID T T	UFAWBCM054	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)	5 (Excellent)
51	MUHAMMED DANISH P	UFAWBCM055	4 (Very Good)	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)
52	MUHAMMED SHABEEL K	UFAWBCM056	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)	4 (Very Good)
53	MUHAMMED AFLAH K S	UFAWBCM057	4 (Very Good)	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)
54	NAJIL E	UFAWBCM058	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)	5 (Excellent)
55	NIMEESH A C	UFAWBCM059	4 (Very Good)	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)
56	ROHITH C	UFAWBCM060	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)	4 (Very Good)
57	SAMSON MATHEW	UFAWBCM061	4 (Very Good)	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)
58	SHIJIN K	UFAWBCM062	3 (Good)	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)
59	SREERAJ C	UFAWBCM063	5 (Excellent)	4 (Very Good)	3 (Good)	4 (Very Good)	3 (Good)
60	VISHNU SANKAR	UFAWBCM064	3 (Good)	3 (Good)	3 (Good)	4 (Very Good)	3 (Good)
61	ARSHAD K	UFAWBCM065	5 (Excellent)	3 (Good)	4 (Very Good)	3 (Good)	4 (Very Good)
62	HANEEN NAZEER P	UFAWBCM066	4 (Very Good)	4 (Very Good)	3 (Good)	4 (Very Good)	3 (Good)
		No. of graded "0"	0	0	0	0	0
		No. of graded "1"	0	0	0	0	0
		No. of graded "2"	0	0	0	0	0
		No. of graded "3"	20	17	18	16	8
		No. of graded "4"	33	37	38	32	29
		No. of graded "5"	9	8	6	14	25

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DEPARTMENT OF COMMERCE

COURSE EXIT SURVEY RESPONSES (ODD SEM . 2024-25)

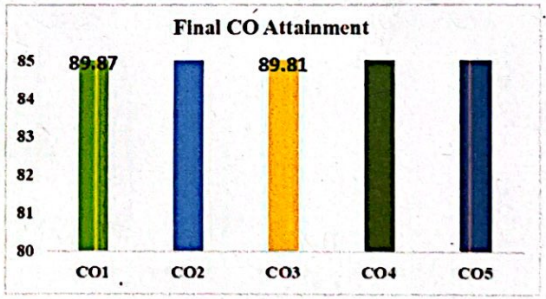
Semester: V

Course:BCM5B09 INCOME TAX LAW AND ACCOUNTS

Name of the faculty member: SHAHUL HAMEED K

CO No.	CO description	Course Exit Survey Questions	No. of students given the ratings						Total Responses	Weighted Average	CO Max. Count	%age CO attainment
			0	1	2	3	4	5				
CO1	Understand basics theories and principles of Income Tax	Understand basics theories and principles of Income Tax	0	0	0	20	33	9	62	3.82	5	76.45
CO2	Apply income tax rules for calculation of income under different heads.	Apply income tax rules for calculation of income under different heads.	0	0	0	17	37	8	62	3.85	5	77.10
CO3	Interpret income tax rules to address tax issues	Interpret income tax rules to address tax issues	0	0	0	18	38	6	62	3.81	5	76.13
CO4	Evaluate tax planning and minimize tax liability with legal compliance.	Evaluate tax planning and minimize tax liability with legal compliance.	0	0	0	16	32	14	62	3.97	5	79.35
CO5	Evaluate and Analyze the importance of taxation.	Evaluate and Analyze the importance of taxation.	0	0	0	8	29	25	62	4.27	5	85.48

CO Assessment method	CO1	CO2	CO3	CO4	CO5
Direct method (IA Test, Assignment/quiz and exam)	93	93	93	93	93
Weightage (80%)	75	75	75	75	75
Indirect method (Course Exit Survey)	76.45	77.10	76.13	79.35	85.48
Weightage (20%)	15.29	15.42	15.23	15.87	17.10
Final CO Attainment	89.87	90.00	89.81	90.45	91.68



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DEPARTMENT OF COMMERCE

DIRECT ASSESSMENT METHOD - CO ATTAINMENT (ODD SEM . 2024-25)

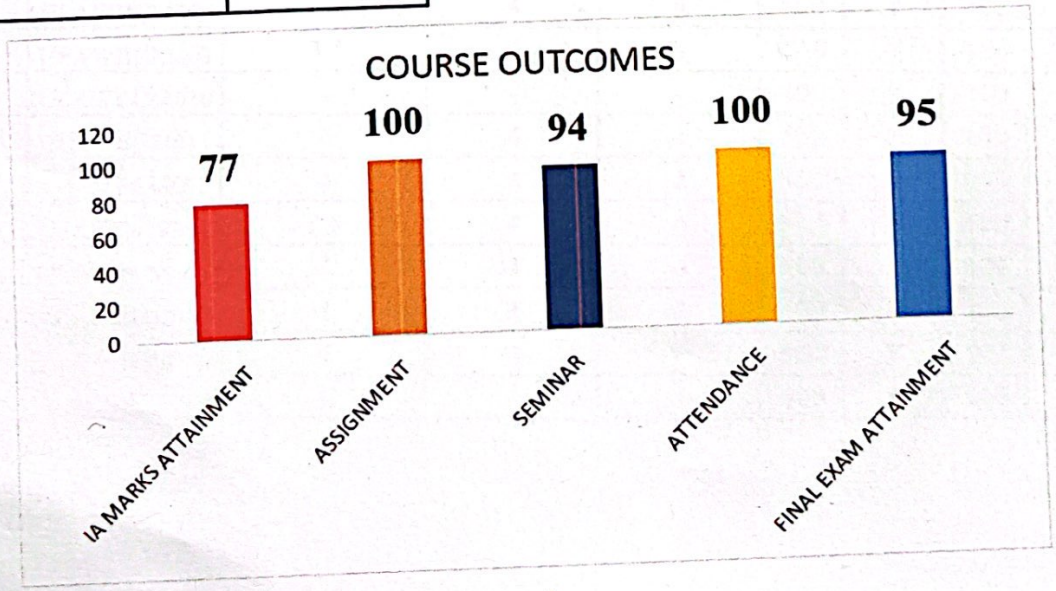
Semester: V

Course:BCM5B09 INCOME TAX LAW AND ACCOUNTS

Name of the faculty member: SHAHUL HAMEED K

TARGET: 60% ATTAINMENT

COs	CO1 to CO5
IA MARKS ATTAINMENT	77
ASSIGNMENT	100
SEMINAR	94
ATTENDANCE	100
FINAL EXAM ATTAINMENT	95
AVERAGE	**93**



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DEPARTMENT OF COMMERCE

CO ATTAINMENT - ASSIGNEMENT(ODD SEM. 2024-25)

Sem.: V

Course: BCM5B09 INCOME TAX LAW AND ACCOUNTS

Name of the faculty member: SHAHUL HAMEED K

Sl. No.	Name of the student	REG NO	ASSIGNMENT	SEMINAR	ATTENDANCE	COURSE OUTCOMES				ATTENDANCE	
			CO1 to CO3	CO4 to CO5		CO1 - 3		CO4 - 5			
		Max. Marks	4	4	4	%age	Y/N	%age	Y/N	%age	Y/N
1	BAYANA YASMIN C K	UFAWBCM001	3.5	4	4	87.5	Y	100	Y	100	Y
2	FATHIMA FIDA V P	UFAWBCM002	4	4	4	100	Y	100	Y	100	Y
3	FATHIMA NASHWA K P	UFAWBCM003	3.5	4	4	87.5	Y	100	Y	100	Y
4	FATHIMATH NAFSIYYA	UFAWBCM004	4	4	4	100	Y	100	Y	100	Y
5	HIBA	UFAWBCM005	4	4	4	100	Y	100	Y	100	Y
6	MARZOUKA	UFAWBCM006	3.5	4	2	87.5	Y	100	Y	50	Y
7	RINSHANA A P	UFAWBCM007	4	4	4	100	Y	100	Y	100	Y
8	RINSHI M	UFAWBCM008	3.5	4	4	87.5	Y	100	Y	100	Y
9	SHAHALA M	UFAWBCM010	4	4	4	100	Y	100	Y	100	Y
10	SHAHMA M P	UFAWBCM011	4	4	4	100	Y	100	Y	100	Y
11	SHAHMA P	UFAWBCM012	4	4	2	100	Y	100	Y	50	Y
12	SHIFNA V	UFAWBCM013	3.5	4	4	87.5	Y	100	Y	100	Y
13	ABHALYA N	UFAWBCM014	4	4	4	100	Y	100	Y	100	Y
14	ABHISHNA RAJ K	UFAWBCM015	4	4	4	100	Y	100	Y	100	Y
15	ABHITHA K	UFAWBCM016	4	4	4	100	Y	100	Y	100	Y
16	AMRUTHA V	UFAWBCM017	4	4	4	100	Y	100	Y	100	Y

17	ATHIRA A	UFAWBCM018	4	4	4	100	Y	100	Y	100	Y
18	ATHIRA K P	UFAWBCM019	4	4	4	100	Y	100	Y	100	Y
19	ATHIRA P	UFAWBCM020	3.5	4	4	87.5	Y	100	Y	100	Y
20	DEVIKA GOPINATH	UFAWBCM021	4	4	2	100	Y	100	Y	50	Y
21	DEVIKA N	UFAWBCM022	3.5	4	4	87.5	Y	100	Y	100	Y
22	FIDHA THASNY O P	UFAWBCM023	4	4	4	100	Y	100	Y	100	Y
23	GOPIKA KRISHNA T P	UFAWBCM024	4	4	4	100	Y	100	Y	100	Y
24	GOPIKA PRASAD P	UFAWBCM025	4	4	4	100	Y	100	Y	100	Y
25	HARSHA MOL K	UFAWBCM026	4	4	4	100	Y	100	Y	100	Y
26	ISHA MUNNA K C	UFAWBCM027	4	4	2	100	Y	100	Y	50	Y
27	JISNA K	UFAWBCM028	4	4	4	100	Y	100	Y	100	Y
28	MEGHA P	UFAWBCM029	4	4	4	100	Y	100	Y	100	Y
29	NANADANA B P	UFAWBCM030	3.5	4	4	87.5	Y	100	Y	100	Y
30	NANADANA C	UFAWBCM031	3.5	4	4	87.5	Y	100	Y	100	Y
31	NAYANA P	UFAWBCM032	4	4	4	100	Y	100	Y	100	Y
32	PRATHYUSHA N	UFAWBCM033	4	4	4	100	Y	100	Y	100	Y
33	RASIKA N P	UFAWBCM034	3.5	4	2	87.5	Y	100	Y	50	Y
34	SANA JASI M P	UFAWBCM035	4	4	4	100	Y	100	Y	100	Y
35	SANJANA C	UFAWBCM037	4	4	2	100	Y	100	Y	50	Y
36	SANUSHA P	UFAWBCM038	4	4	4	100	Y	100	Y	100	Y
37	SHILJA K P	UFAWBCM039	4	4	4	100	Y	100	Y	100	Y
38	SNEHA P	UFAWBCM041	4	4	4	100	Y	100	Y	100	Y
39	SREYA P	UFAWBCM042	4	4	4	100	Y	100	Y	100	Y
40	THEERTHA C	UFAWBCM043	4	4	4	100	Y	100	Y	100	Y
41	VARSHA M	UFAWBCM044	3.5	4	4	87.5	Y	100	Y	100	Y
42	VISMAYA M K	UFAWBCM045	4	4	4	100	Y	100	Y	100	Y
43	VAISHNAVI K	UFAWBCM046	4	4	4	100	Y	100	Y	100	Y
44	ARJUN A	UFAWBCM048	4	4	4	100	Y	100	Y	100	Y
45	ARJUN C	UFAWBCM049	3.5	1	2	87.5	Y	25	N	50	Y

46	ASHIQ A	UFAWBCM050	3.5	4	4	87.5	Y	100	Y	100	Y
47	FAWZAN K T	UFAWBCM051	4	4	4	100	Y	100	Y	100	Y
48	JITHU DAS K	UFAWBCM052	3.5	4	4	87.5	Y	100	Y	100	Y
49	MANUKRISHNA M K	UFAWBCM053	4	1	2	100	Y	25	N	50	Y
50	MOHAMMED ASHID T T	UFAWBCM054	4	3	4	100	Y	75	Y	100	Y
51	MUHAMMED DANISH P	UFAWBCM055	2	1	4	50	Y	25	N	100	Y
52	MUHAMMED SHABEEL K	UFAWBCM056	4	3	2	100	Y	75	Y	50	Y
53	MUHAMMED AFLAH K S	UFAWBCM057	3.5	3	4	87.5	Y	75	Y	100	Y
54	NAJIL E	UFAWBCM058	4	3	4	100	Y	75	Y	100	Y
55	NIMEESH A C	UFAWBCM059	4	4	4	100	Y	100	Y	100	Y
56	ROHITH C	UFAWBCM060	4	4	2	100	Y	100	Y	50	Y
57	SAMSON MATHEW	UFAWBCM061	4	4	4	100	Y	100	Y	100	Y
58	SHIJIN K	UFAWBCM062	4	4	4	100	Y	100	Y	100	Y
59	SREERAJ C	UFAWBCM063	4	4	2	100	Y	100	Y	50	Y
60	VISHNU SANKAR	UFAWBCM064	3.5	3	4	87.5	Y	75	Y	100	Y
61	ARSHAD K	UFAWBCM065	3.5	0	2	87.5	Y	0	N	50	Y
62	HANEEN NAZEER P	UFAWBCM066	3.5	4	4	87.5	Y	100	Y	100	Y
						62		58		62	
						100.00		93.55		100.00	

FOR BCM5B09	CO1 TO 3	CO4 TO 5	ATTENDANCE
	100.00	93.55	100.00

TARGET: 1) 90% OF STUDENTS WILL SCORE 35% OF MARKS IN ASSIGNMENT

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DEPARTMENT OF COMMERCE

CO ATTAINMENT - IA TEST MARKS (ODD SEM. 2024-25)

Sem.: V Course: BCM5B09 INCOME TAX LAW AND ACCOUNTS

Name of the faculty member: SHAHUL HAMEED K

Sl. No.	Name of the student	REG NO	IA TEST	COURSE OUTCOMES	
			Q1 TO Q14	IA TEST	
			CO1 TO CO5	CO1 TO CO5	
		Max. Marks	40	%age	Y/N
1	BAYANA YASMIN C K	UFAWBCM001	24	60	Y
2	FATHIMA FIDA V P	UFAWBCM002	31	78	Y
3	FATHIMA NASHWA K P	UFAWBCM003	40	100	Y
4	FATHIMATH NAFSIYYA	UFAWBCM004	31	78	Y
5	HIBA	UFAWBCM005	40	100	Y
6	MARZOUKA	UFAWBCM006	19	48	Y
7	RINSHANA A P	UFAWBCM007	37	93	Y
8	RINSHI M	UFAWBCM008	32	80	Y
9	SHAHALA M	UFAWBCM010	33	83	Y
10	SHAHMA M P	UFAWBCM011	26	65	Y
11	SHAHMA P	UFAWBCM012	37	93	Y
12	SHIFNA V	UFAWBCM013	40	100	Y

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13	ABHALYA N	UFAWBCM014	18	45	Y
14	ABHISHNA RAJ K	UFAWBCM015	23	58	Y
15	ABHITHA K	UFAWBCM016	11	28	N
16	AMRUTHA V	UFAWBCM017	40	100	Y
17	ATHIRA A	UFAWBCM018	37	93	Y
18	ATHIRA K P	UFAWBCM019	33	83	Y
19	ATHIRA P	UFAWBCM020	31	78	Y
20	DEVIKA GOPINATH	UFAWBCM021	12	30	N
21	DEVIKA N	UFAWBCM022	18	45	Y
22	FIDHA THASNY O P	UFAWBCM023	21	53	Y
23	GOPIKA KRISHNA T P	UFAWBCM024	16	40	Y
24	GOPIKA PRASAD P	UFAWBCM025	24	60	Y
25	HARSHA MOL K	UFAWBCM026	32	80	Y
26	ISHA MUNNA K C	UFAWBCM027	31	78	Y
27	JISNA K	UFAWBCM028	36	90	Y
28	MEGHA P	UFAWBCM029	35	88	Y
29	NANADANA B P	UFAWBCM030	33	83	Y
30	NANADANA C	UFAWBCM031	24	60	Y

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31	NAYANA P	UFAWBCM032	20	50	Y
32	PRATHYUSHA N	UFAWBCM033	18	45	Y
33	RASIKA N P	UFAWBCM034	10	25	N
34	SANA JASI M P	UFAWBCM035	39	98	Y
35	SANJANA C	UFAWBCM037	29	73	Y
36	SANUSHA P	UFAWBCM038	32	80	Y
37	SHILJA K P	UFAWBCM039	26	65	Y
38	SNEHA P	UFAWBCM041	26	65	Y
39	SREYA P	UFAWBCM042	40	100	Y
40	THEERTHA C	UFAWBCM043	39	98	Y
41	VARSHA M	UFAWBCM044	31	78	Y
42	VISMAYA M K	UFAWBCM045	35	88	Y
43	VAISHNAVI K	UFAWBCM046	37	93	Y
44	ARJUN A	UFAWBCM048	10	25	N
45	ARJUN C	UFAWBCM049	9	23	N
46	ASHIQ A	UFAWBCM050	40	100	Y
47	FAWZAN K T	UFAWBCM051	34	85	Y
48	JITHU DAS K	UFAWBCM052	33	83	Y

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49	MANUKRISHNA M K	UFAWBCM053	9	23	N
50	MOHAMMED ASHID T T	UFAWBCM054	6	15	N
51	MUHAMMED DANISH P	UFAWBCM055	6	15	N
52	MUHAMMED SHABEEL K	UFAWBCM056	11	28	N
53	MUHAMMED AFLAH K S	UFAWBCM057	12	30	N
54	NAJIL E	UFAWBCM058	9	23	N
55	NIMEESH A C	UFAWBCM059	10	25	N
56	ROHITH C	UFAWBCM060	22	55	Y
57	SAMSON MATHEW	UFAWBCM061	34	85	Y
58	SHIJIN K	UFAWBCM062	28	70	Y
59	SREERAJ C	UFAWBCM063	17	43	Y
60	VISHNU SANKAR	UFAWBCM064	12	30	N
61	ARSHAD K	UFAWBCM065	11	28	N
62	HANEEN NAZEER P	UFAWBCM066	16	40	Y
				48	
				77.42	

FOR BCM5B09	CO1 to CO5
	77.4

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TARGET: 50% OF STUDENTS WILL SCORE 35% OF MARKS