



SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

PG (Revised Curriculum under NEP w.e.f. June 2023)

PROGRAM	BA	BA(Hon)	B.Com	B.Com(Hon)	M.Com	MA - Eng	MA- Eco	MA- Psy
Tick ✓					✓			

SEMESTER	1	2	3	4	5	6	7	8
Tick ✓			✓					

SPECIALIZATIONS									
BA	Eco	Eng	Psy	Gen					
Tick ✓									
BCOM	Costing	Banking	Entrep	MKT	Fin & Acc	Mgt Acc	HRM	Bus Analytics	Gen
Tick ✓									

Name of Board of Studies	Commerce
Name of the Department	Commerce
Name of Head of Department	Dr.H.M.Soman
Title of the Course	Compliances in Business Finance
Course Code	
Type of Course (New / Revised)	New
Nature of Course (Maj/Min/AEC/SEC/VEC/VSC)	
Number of Credits	4
Name of the Faculty	Devashree Deshpande
Date of Approval by BoS	March 2024
Date of Implementation	June 2024

Course Outcomes
1. To understand the compliances of corporates practically.
2. To evaluate the sub-groups of corporate compliance.
3. To identify the need of reconciliation as per the relevant provisions.
4. To examine the factors affecting compliances and learn practical application of the same.

5. To use software and learn the real life implications of the provisions.

DETAILS OF SYLLABUS		
UNIT NUMBER	DETAILS	NUMBER OF LECTURES
1	I. Direct Tax - Corporate Fiscal Obligations 1.1 Corporate monthly compliances comprising of TDS and TCS provisions 1.2 Compliance Accounting using Tally Prime 1.3 Monthly compliance Reporting	15
2	I. Direct Tax - Corporate Evaluation 1.1 Income Computation Disclosure Standards 1.2 Assessment of Companies 1.3 Case Studies	15
3	II. Indirect Taxes - Parameters for Procurement Accounting 1.1 Provisions of Input Tax Credit with respect to Corporates 1.2 Case Studies using MS Excel	15
4	II. Indirect Taxes - Reconciliations an Integral part of Compliance 1.1 GST Returns Reconciliation 1.2 Practical Application using MS Excel	15
	Assignments – Practical using Excel and Accounting Software, Case Study Analysis	
Reference List		
1. ICAI Final 2. Direct Taxes by Ready Reckoner 3. Taxman’s Corporate Laws Publications 2023 4. GST Input Tax Credit by V. S. Datey		

Name and Sign of Head

Examination Pattern

Internal – 60 Marks

External- 40 marks

Format of the Question Paper

Q.1 Short notes

Q.2 objectives

Q.3 short answers/case studies

Q.4 Long answers