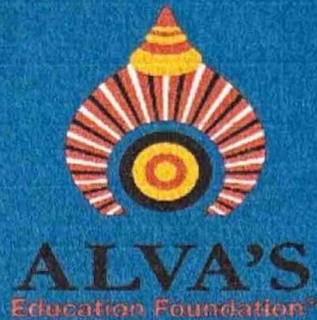




ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

(Unit of Alva's Education Foundation (R), Moodbidri)

Affiliated to Visvesvaraya Technological University, Belagavi & Approved by AICTE,
New Delhi. Recognized by Government of Karnataka.

Accredited with A+ by NAAC

Shobhavana Campus, MIJAR-574225, Moodbidri, D.K., Karnataka

Ph: 08258-262725; Mob:722262724,7026262725,mail:principalaiet08@gmail.com

PG DEPARTMENT OF BUSINESS ADMINISTRATION 2022-23

REPORT ON TRAINING PROGRAM



ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

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Ph: 08258-262725; Mob: 722262724, 7026262725, mail: principalaiet08@gmail.com

PG DEPARTMENT OF BUSINESS ADMINISTRATION

Date: 05-03-2023

To

The Principal

Alva's Institute of Engineering & Technology,

Mijar - 574 225.

Respected Sir,

Subject: Permission to conduct ITTC Certification program for I year MBA students

I hereby kindly request you to grant us permission to conduct International Tax & Technology Course from 13th March 2023 for I year MBA Students. The trainers for the certification course will be Ms Maithri and Dr Catherine Nirmala.

Thanking you,

Yours sincerely,

DEAN
Dept. of Business Administration
Institute of Engg. & Technology
MIJAR - 574 225

PRINCIPAL
Alva's Institute of Engg. & Technology,
Mijar, MOODBIDRI - 574 225, D.K.



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PG DEPARTMENT OF BUSINESS ADMINISTRATION

AIET/MBA/ID/130

10/03/2023

CIRCULAR

It is hereby informed to all the I semester MBA students that the PG Department of Business Administration will be conducting a Certification Program – International Tax and Technology Course from 13th March 2023. The duration of the course will be 30 hours.

Copy to

- Notice Board
- Class Circulation

Dept. of Business Administration
Alva's Institute of Engg. & Technology
MIJAR-574225

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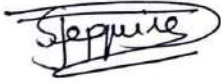
PG DEPARTMENT OF BUSINESS ADMINISTRATION

Students registered for Certificate Course-ITTC

2022-24 BATCH I YEAR MBA SECTION 'A'

Sl.No	USN	Student's Name
1	4AL22BA002	Abin K P
2	4AL22BA005	Akshatha B Mali
3	4AL22BA006	Akshitha.m
4	4AL22BA007	Alisha Maria
5	4AL22BA009	Apoorva
6	4AL22BA010	Ashwitha Shetty
7	4AL22BA011	Ayesha Ibrahim
8	4AL22BA012	Bhoomika
9	4AL22BA013	Bhoomika D R
10	4AL22BA014	Chaitra
11	4AL22BA016	Chirag
12	4AL22BA018	Deekshitha .N
13	4AL22BA019	Deekshitha Rani K
14	4AL22BA023	Dhanush. K
15	4AL22BA024	Dhruvakumar A V
16	4AL22BA027	Greeshma
17	4AL22BA032	Hrushitha
18	4AL22BA033	Jenisha Lasrado
19	4AL22BA036	Keerthan
20	4AL22BA038	Krithik K M
21	4AL22BA041	Megha
22	4AL22BA045	Nanda DS
23	4AL22BA049	Nithin J. Poojary
24	4AL22BA050	Nithya
25	4AL22BA051	Nithya R S
26	4AL22BA057	Prajeetha Shetty
27	4AL22BA060	Pramod
28	4AL22BA061	Pranava Swaroopa
29	4AL22BA062	Praneetha. J. H
30	4AL22BA063	Prashantha G
31	4AL22BA064	Prathiksha
32	4AL22BA065	Prathiksha Shetty

33	4AL22BA069	Rachana Shenoy
34	4AL22BA070	Rajendra Prasad K B
35	4AL22BA072	Rakshith Jain
36	4AL22BA077	Rashmitha
37	4AL22BA078	Rithesh B
38	4AL22BA079	Sahana
39	4AL22BA080	Sahithya
40	4AL22BA082	Sandeep Raviprasad Acharya
41	4AL22BA085	Satyajith H Rao
42	4AL22BA091	Shraddha S Shetty
43	4AL22BA093	Shramya
44	4AL22BA094	Shravan Acharya
45	4AL22BA096	Shreshtha Jain
46	4AL22BA097	Shreya
47	4AL22BA099	Shreya Kava
48	4AL22BA100	Shreyas H Devadiga
49	4AL22BA101	Shrutha D Shetty
50	4AL22BA103	Sindhu Shiva Kharvi
51	4AL22BA105	Sowndarya
52	4AL22BA106	Srikanth N
53	4AL22BA110	Supritha
54	4AL22BA111	Suvith Shetty
55	4AL22BA112	Suzana Shaikh
56	4AL22BA114	Tekoji Sillikyatar
57	4AL22BA116	Vikas D K
58	4AL22BA117	Vineeth V Devadiga
59	4AL22BA118	Vinutha
60	4AL22BA120	Yogish



DEAN

Dept. of Business Administration
Alva's Institute of Engg. & Technology
MIJAR - 574 225



PRINCIPAL

Alva's Institute of Engg. & Technology,
Mijar, MOODGIDRI - 574 225, D.K

ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

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Shobhavana Campus, MIJAR-574225, Moodbidri, D.K., Karnataka

Ph: 08258-262725; Mob:722262724,7026262725,mail:principalaiet08@gmail.com

PG DEPARTMENT OF BUSINESS ADMINISTRATION***Students registered for Certificate Course-ITTC******2022-24 BATCH I YEAR MBA SECTION 'B'***

Sl.No	USN	Student's Name
1	4AL22BA001	Abhiraj K V
2	4AL22BA003	Adarsh
3	4AL22BA004	Akshari Shetty
4	4AL22BA008	Amisha Devadiga
5	4AL22BA015	Chethan
6	4AL22BA017	Ciona Vilceeta Pereira
7	4AL22BA020	Deepthi
8	4AL22BA021	Deepthi Kumari
9	4AL22BA022	Dhanush
10	4AL22BA025	Divyashree
11	4AL22BA026	Fiza S Shaikh
12	4AL22BA028	Harshitha
13	4AL22BA030	Helan K. J
14	4AL22BA031	Hithesh
15	4AL22BA034	K Abhay Pai
16	4AL22BA035	Kavya
17	4AL22BA037	Kishan Kumar
18	4AL22BA039	Kruti K S
19	4AL22BA040	Maithri R Shetty
20	4AL22BA042	Meghana G.U
21	4AL22BA043	Monica M
22	4AL22BA044	Muniraju S
23	4AL22BA046	Navaneeth Gore
24	4AL22BA047	Naveen
25	4AL22BA048	Nireeksha
26	4AL22BA052	Pooja
27	4AL22BA053	Pooja C
28	4AL22BA054	Pooja k s
29	4AL22BA055	Poojary Vinisha
30	4AL22BA056	Prahlad V Acharya
31	4AL22BA058	Prajna
32	4AL22BA059	Prajwal

33	4AL22BA029	Prerna Hegde
34	4AL22BA066	Priyanka R
35	4AL22BA067	Pruthvika B G
36	4AL22BA068	Pruthviraj
37	4AL22BA071	Rakshith
38	4AL22BA073	Rakshith Shetty
39	4AL22BA074	Rakshitha
40	4AL22BA075	Ramesh
41	4AL22BA076	Ramyashree
42	4AL22BA081	Samyak Jain
43	4AL22BA083	Sanketh S
44	4AL22BA084	Sapan
45	4AL22BA086	Shama
46	4AL22BA087	Sharanya Shetty
47	4AL22BA088	Shashikumar Ramanna Bangi
48	4AL22BA089	Shodhan Jain
49	4AL22BA092	Shraddha Shetty
50	4AL22BA090	Shraddha.M
51	4AL22BA095	Shreni Cs
52	4AL22BA098	Shreya Jain
53	4AL22BA102	Shushank Jain
54	4AL22BA104	Soujanya
55	4AL22BA107	Srushti
56	4AL22BA108	Sudeeksha S Shetty
57	4AL22BA109	Suman.B
58	4AL22BA113	Swathi
59	4AL22BA115	Thrupthi
60	4AL22BA119	Yashwith B Shetty

Jaquie

DEAN
Dept. of Business Administration
Institute of Engg & Technology
MIDAR - 574 225

RS

PRINCIPAL
Govt's Institute of Engg. & Technology,
MIDAR, MOODBIDRI - 574 225, D.K.



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PG DEPARTMENT OF BUSINESS ADMINISTRATION

INTERNATIONAL TAX & TECHNOLOGY COURSE – LESSON PLAN 2022-23

BASIC & ADVANCED LEVEL ITTC PROPOSED BY EY

FACULTY INCHARGE: Ms. Maithri & Dr Catherine Nirmala

Sl. No.	Topics	Allotted Tax Hours	Allotted Technology Hours
1.	Common Topics		
2.	Individual Tax	6	2
3.	Corporate Tax	30	5
4.	Partnership Tax	25	5
5.	US International Tax and State Tax	19	3
	TOTAL	5	-
	Interactive Sessions	85	15
	GRAND TOTAL	20	
			120

Title of the Course	INTERNATIONAL TAX & TECHNOLOGY COURSE
Code	Basic & Advanced Levels
Name of the Staff	Mrs. Maithri & Dr Catherine Nirmala
Department	Post Graduate Department of MBA
Duration	60 Hours
Objectives	- To familiarize students in International Taxation Laws. - To enable students to acquire a job through campus placements. - To improve students' analytical and critical thinking skills - To train students in US Accounting & Auditing systems
Syllabus	Modules: - 1. Introduction to US taxation 2. Individual Tax 3. Corporate Tax 4. Partnership Tax 5. US International Tax and State tax <u>1.Introduction to US taxation:5 Hours</u> Common topics, comparison of US tax and Indian tax <u>2. Individual Tax: 23 Hours</u> US Taxation and Technology, Residency Determination of the Individual Taxpayer, Overview of Gross Income, Adjustment to Income, Standard Deduction or Itemized Deduction, Refundable and Non-



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	Refundable Tax Credits, Computation of tax, Case Study for computation of Tax, Overview of Advanced Topics <u>3. Corporate Tax: 15 Hours</u> Corporate Tax, Business Entities, Partnerships, Corporation, Gross Income, Net Analysis of Asset Basis and Cost Recovery, Cost recovery, Depreciation Special Rules, Amortization, UNICAP, Credits, Dividends-received deduction, Charitable contributions. <u>4. Partnership Tax: 12 Hours</u> Partnership Introduction, Partnership definition, Types of partners, Types of partnership, Contributions to a Partnership, Distributions by a Partnership. <u>5. U S International Tax and State Tax: 5 Hours</u> Overview of state and local taxes - Taxes Levied by states, Nexus, Computation of Corporate income tax, State Adjustments (Conformity to federal tax base) Apportionment and Allocation, Business Income v/s Non-Business Income.												
Methodology	Theory – lecture with Power Point Presentations, Workshop, Guest lectures Discussion- Interactions Group Discussions, Interactive sessions, Debate, Videos, quiz.												
Criteria for Evaluation	Attendance Participation Analytical skills Presentation skills Practical skills												
Marks Distribution	<table> <tr> <td>Attendance</td> <td>• 10</td> </tr> <tr> <td>Participation</td> <td>• 10</td> </tr> <tr> <td>Analytical skills</td> <td>• 10</td> </tr> <tr> <td>Presentation skills</td> <td>• 10</td> </tr> <tr> <td>Practical skills</td> <td>• 10</td> </tr> <tr> <td></td> <td><u>50</u></td> </tr> </table>	Attendance	• 10	Participation	• 10	Analytical skills	• 10	Presentation skills	• 10	Practical skills	• 10		<u>50</u>
Attendance	• 10												
Participation	• 10												
Analytical skills	• 10												
Presentation skills	• 10												
Practical skills	• 10												
	<u>50</u>												
Grading Pattern	50-40 -A 39-30 -B 29-20 -C												

M. Gill

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COORDINATORS

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DEAN
 Dept. of Business Administration
 Alva's Institute of Engg. & Technology
 MIJAR - 574 225

ALVA'S INSTITUTE OF ENGINEERING

MIJAR,

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Class :

Subject :

No. of Classes held :

ATTENDANCE CUM INTERNAL

Subject

Sl. No.	U.S.N.	Name	Date / Month															16	17	18
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
1		Abin K P	1	2	A	A	A	A	3	A	5	6	A	7	8	9	10	11	12	13
2		Akshatha B Mali	1	2	3	4	5	6	A	A	7	8	9	10	11	12	13	14	15	16
3		Akshitha M	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
4		Alsha Maria	1	2	A	A	3	4	5	6	7	8	9	10	11	12	13	14	15	16
5		Apoorva	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
6		Ashwatha Shetty	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
7		Ayesha Ibrahim	1	2	3	4	5	6	7	8	A	9	A	10	11	12	A	13	14	15
8		Bhoomika	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
9		Bhoomika D R	1	2	3	4	5	6	A	A	7	8	A	9	10	11	A	12	13	14
10		Chaitra	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
11		Chirag	1	2	3	4	5	6	7	8	9	10	A	11	12	13	14	15	16	17
12		Deekshitha N	1	2	3	4	A	A	5	6	7	8	A	9	10	11	12	A	13	14
13		Deekshitha Rani K	1	2	3	4	5	6	7	8	9	10	11	12	13	14	A	15	16	17
14		Dhanush K	1	2	3	4	5	6	A	A	7	8	9	10	11	12	A	13	14	15
15		Dhruvakumar A V	1	2	3	4	5	6	A	A	7	8	9	10	11	12	A	13	14	15
16		Gneeshma	1	2	3	4	5	6	7	8	9	10	11	12	13	14	A	15	16	17
17		Housheetha	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	A	16	17
18		Jenisha Lasrado	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	A	16	17
19		Keerthan	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
20		Knothek K M	1	2	3	4	5	6	7	8	9	10	11	12	A	13	14	15	16	17
21		Megha	1	2	3	4	5	6	7	8	9	10	11	12	13	14	A	15	16	17
22		Nanda D S	1	2	3	4	5	6	A	A	7	8	A	9	10	11	12	13	14	15
23		Nithin J Poojary	1	2	3	4	5	6	A	A	A	A	A	7	8	9	10	11	12	13
24		Nithya	1	2	3	4	5	6	7	8	9	10	A	11	12	13	14	15	16	17
25		Nithya R S	1	2	3	4	5	6	A	A	7	8	A	9	10	11	A	12	13	14
26		Prajeetha Shetty	1	2	3	4	5	6	7	8	A	9	10	11	12	13	A	14	15	16
27		Pranav	1	2	A	A	A	A	A	1	3	A	4	5	6	7	8	9	10	11
28		Pranava Swaroopa	1	2	3	4	5	6	A	A	7	A	A	8	9	10	11	12	13	14
29		Praneetha J. H	1	2	3	4	5	6	7	8	9	10	11	12	13	14	I	15	16	17
30		Prashantha G	1	2	3	4	5	6	7	A	8	9	A	10	11	12	A	13	14	15
Staff Initials																				

PRINCIPAL

Engineering & Technology

AND TECHNOLOGY

MOODBIDRI - 574 225

Subject

0/8	12/18	16/22	20/26	24/30	28/34	6/12	10/16	14/20	18/24	22/28	26/32	30/36	34/40	38/44	42/48	46/52	50/56	54/60	58/64	62/68	66/72	70/76	74/80	78/84	82/88	86/92	90/96	94/100	
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12	A	A	A	13	14	15	16	17	18	19	20	21	22	23															
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PRINCIPAL
Riya's Institute of Engg. & Technology,

ALVA'S INSTITUTE OF ENGINEERING

MIJAR,

Class :

Subject :

No. of Classes held :

ATTENDANCE CUM INTERNAL

Sl. No.	U.S.N.	Name	Date / Month														15	16	17	18	19	20
			13/3	21/3	11/4	11/4	21/3	28/3	29/4	9/5	9/5	16/5	2/7	4/7	18/7	8/8						
1		Abhiraj K V	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
2		Adarsh	1	2	3	4	5	6	7	8	9	A	10	11	12	13	14	15	16	17	18	19
3		Akshari Shetty	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
4		Amisha Devadega	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
5		Chethan	1	2	3	4	5	6	7	8	9	10	A	11	12	A	13	14	15	16	17	18
6		Crona Vilceeta Perelra	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
7		Deepthi	A	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
8		Deepthi Kumari	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
9		Dhanush	1	2	3	4	5	6	7	8	A	9	10	11	12	13	14	15	16	17	18	19
10		Divyashree	1	2	3	4	5	6	7	8	9	A	10	11	12	13	14	15	16	17	18	19
11		Fiza S Shaikh	1	2	A	A	3	A	A	A	4	5	6	7	8	A	10	11	12	13	14	15
12		Harshitha	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
13		Helan K J	1	2	A	A	3	4	5	A	A	6	7	8	9	10	11	12	13	14	15	16
14		Hithesh	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
15		K Abhay Pa	1	2	3	4	5	6	7	8	9	A	10	11	12	13	14	15	16	17	18	19
16		Kavya	1	A	2	3	A	4	A	6	7	8	A	9	10	11	12	13	14	15	16	17
17		Kishan Kumar	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
18		Kruti K S	1	2	3	4	5	6	7	A	A	8	9	10	11	12	13	14	15	16	17	18
19		Malathi R Shetty	1	A	2	3	A	4	A	6	7	8	9	10	11	12	13	14	15	16	17	18
20		Meghana G U	1	2	3	4	5	6	7	8	9	A	10	11	12	13	14	15	16	17	18	19
21		Monica M	A	1	A	A	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
22		Moniraju S	A	1	2	3	4	5	6	A	A	7	A	A	8	9	10	11	12	13	14	15
23		Navineth Gore	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
24		Naveen	1	2	3	4	5	6	7	8	9	A	10	11	12	13	14	15	16	17	18	19
25		Nireeksha	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
26		Pooja	1	2	3	4	5	6	7	A	A	8	9	10	11	12	13	14	15	16	17	18
27		Pooja C	1	2	3	4	5	6	7	8	9	A	10	11	12	13	14	15	16	17	18	19
28		Pooja K S	1	2	3	4	5	6	7	8	9	10	A	A	11	12	13	14	15	16	17	18
29		Prahlad V Acharya	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
30		Prajna	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Staff Initials			13/3	21/3	11/4	11/4	21/3	28/3	29/4	9/5	9/5	16/5	2/7	4/7	18/7	8/8	15/8	22/8	29/8	5/9	12/9	19/9



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PG DEPARTMENT OF BUSINESS ADMINISTRATION

Certificate of Excellence

This is to certify that Mr/Ms.....

SHREYA

of..... *II* *MBA*.....

.....has completed the Advanced Level in International Tax and Technology Course (ITTC)

Conducted by the Post Graduate Department of Business Administration during the Academic Year*2022-23*.....

M. S. S.

Coordinator

S. S. S.

HOD

S. S. S.

Principal

PG DEPARTMENT OF BUSINESS ADMINISTRATION

REPORT OF CERTIFICATION PROGRAM - INTERNATIONAL TAX & TECHNOLOGY COURSE - ITTC

The PG Department of Business Administration conducted the Advanced level certification program for the academic year 2022-23 for all the students of I Semester and II Semester MBA. The objectives of the program was as under;

1. To equip the students with the necessary skills required to get placement in a US Taxation firm.
2. To enable the students to list the important forms and differentiate between the tax procedures of India and US.

The course was designed based on the curriculum and content recommended and provided by EY. The students were trained in US Tax and Technology in Individual, Partnership and Corporate filing of tax returns. They were also given various case studies and illustrations in order to facilitate learning. Students were oriented about the Enrolment Certification offered by US Certification Board. The ITTC program was conducted by Ms Maithri and Dr Catherine in two batches. A total of 30 sessions of 1 hour 20 minutes duration was taken. At the end of the course, students were given an Assessment test for 20 marks of 1 hour duration. A total of 120 students benefitted from the sessions

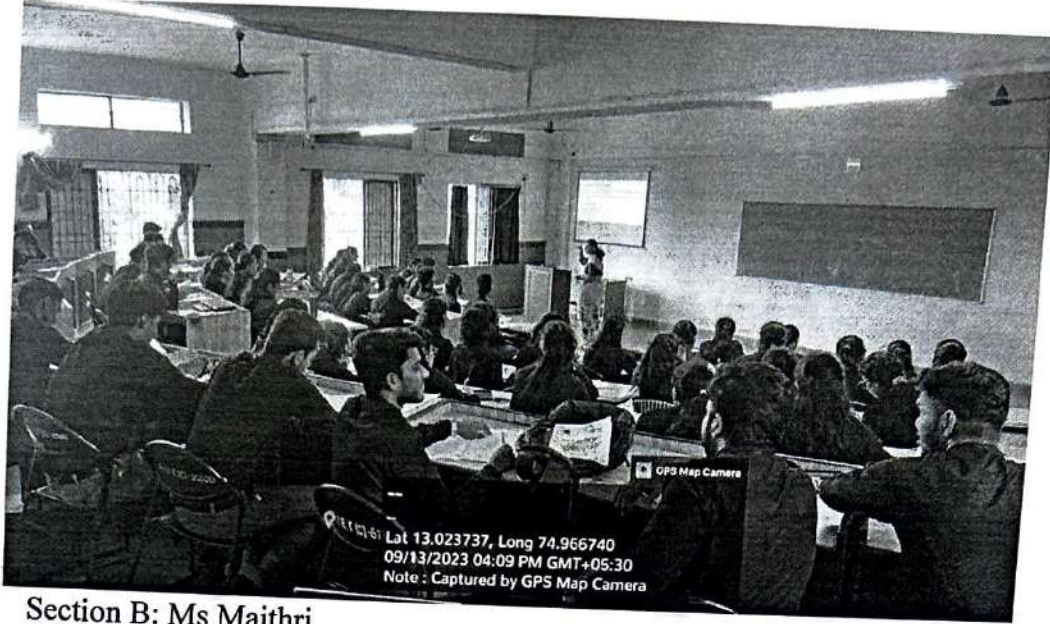
ITTC CLASS DETAILS

Sl. No	Academic year	Name of the faculty	No of classes/Sessions taken
1	2022-23 I MBA Section A	Ms Maithri	15
		Dr Catherine	15
2	2022-23 I MBA Section B	Ms Maithri	15
		Dr Catherine	15

Ms Maithri

TOPICS COVERED	METHODOLOGY
US Taxation & Technology – Introduction U.S legal system	PPT Class
Overview of 50 States, Time zones, U.S legal system	PPT Class
Different types of Federal taxes, Tax years, Types of tax payers	PPT Class
Residency determination of individual tax payers – Problems worked out	PPT Class
Filing status of individual tax payer, Personal exemptions	PPT Class
Dependent tax payer test,	PPT Class
SSN, ITIN, EIN, FEIN	PPT Class
Gross income, Adjustment to income, AGI, Std deduction, Item wise deduction	PPT Class

PG DEPARTMENT OF BUSINESS ADMINISTRATION



Section B: Ms Maithri





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Ph: 08258-262725; Mob:722262724,7026262725,mail:principalaiet08@gmail.com

PG DEPARTMENT OF BUSINESS ADMINISTRATION

Dr Catherine N

TOPICS COVERED	METHODOLOGY
Introduction to Corporate Tax	PPT Class
Filing Methods, Filing status, Tax year, Fiscal year	PPT Class
Business Entities, Partnerships, Corporation, Gross Income	PPT Class
Types of partnerships, corporations, tax methods	PPT Class
Net operating loss, calculations	PPT Class
Corporate Deductions, C Corporations, S Corporations, Taxability	PPT Class
Corporate Deductions	PPT Class
Illustrations	PPT Class

OUTCOME OF THE PROGRAM

1. Students were exposed to various procedures of US Taxation of individual, partnership firms and Corporations.
2. Students received the basic skills required to get placed in a US Taxation firm as companies will be coming shortly for campus placement.

DEAN
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Alva's Institute of Engg. & Technology
MIJAR - 574 225

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Alva's Institute of Engg. & Technology,
Mijar. MOODSIDRI - 574 225, D.K.



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PG DEPARTMENT OF BUSINESS ADMINISTRATION

FEED BACK FORM- ITTC

Your feedback is essential for the PG Department of Business Administration, AIET to ensure that, we are meeting your educational needs. We would appreciate if you could take a few minutes to share your opinions with us so we can serve you better.

Name of the student: Jenisha Lasrado

Contact Number : 8150962042

Training Topic : ITTC

Date : 18/9/2023

Trainer : Dr. Catherine Nirmala J

Sl No.	Particulars	Strongly Agree	Agree	Indifferent	Disagree	Strongly Disagree
1.	The classes are related to the topic quoted	☒	☐	☐	☐	☐
2.	The classes are presented in an organized manner	☐	☒	☐	☐	☐
3	The Trainers are knowledgeable on the topic	☒	☐	☐	☐	☐
4	The Trainers are good communicator	☒	☐	☐	☐	☐
5	I will recommend this trainers to handle topics in future	☒	☐	☐	☐	☐
6.	I would be interested in attending a follow-up, more advanced classes by the same Trainers/Training institute in future.	☒	☐	☐	☐	☐

7. Are you satisfied with the ITTC training programme?

Yes

☒

No

☐

If No, Give reasons

Thank You!



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PG DEPARTMENT OF BUSINESS ADMINISTRATION

FEED BACK FORM- ITTC

Your feedback is essential for the PG Department of Business Administration, AIET to ensure that, we are meeting your educational needs. We would appreciate if you could take a few minutes to share your opinions with us so we can serve you better.

Name of the student: Cione viluila priya

Contact Number : 9741696418

Training Topic : ITTC Date : 21/7/23

Trainer : Mrs. Maithri

Sl No.	Particulars	Strongly Agree	Agree	Indifferent	Disagree	Strongly Disagree
1.	The classes are related to the topic quoted	✓				
2.	The classes are presented in an organized manner		✓			
3	The Trainers are knowledgeable on the topic	✓				
4	The Trainers are good communicator	✓				
5	I will recommend this trainers to handle topics in future		✓			
6.	I would be interested in attending a follow-up, more advanced classes by the same Trainers/Training institute in future.	✓				

7. Are you satisfied with the ITTC training programme?

Yes

☒

No

☐

If No, Give reasons

Thank You!

ALVA'S INSTITUTE OF ENGINEERING AND TECHNOLOGY,

SHOBHAVANA CAMPUS, MIJAR - MOODUBIDIRE.

PG DEPARTMENT OF BUSINESS ADMINISTRATION

ASSESSMENT TEST-2023

INTERNATIONAL TAX AND TECHNOLOGY COURSE

DURATION: 1 HOUR
MAX.MARKS:60

Date:21/09/2023
Batch:2022-24

SET-F

MARK THE CORRECT ANSWER:

51. Form 1128 is used.....

- a) To change tax year
- b) To change accounting period
- c) To file tax return for Individual
- d) To file tax return for corporation

52. GBC full form

- a) Global business credit
- b) General business credit
- c) global business Company
- d) General business Creditor

53.Dividend received deduction will be allowed upto 70% of dividend if stock holding is

- a) Less than 20%
- b) >20% But less than 80%
- c) More than 80%

54. Which of the following is generally classified as a partnership for federal tax purposes:

- a) a joint undertaking to share expenses
- b) an unincorporated organization with two or more members, if its members carry on a trade or business and divide its profits
- c) an organization wholly owned by a state or local government
- d) co-ownership of property maintained and rented

55. Under what chapter partnerships rules are governed -

- A] Subchapter C
- B] Subchapter K
- C] Subchapter S

56. Number of members for S corporation

- a) 50
- b) 100
- c) unlimited
- d) 10

57. MACRS full form

- a) Modified accounting cost recurring system
- b) Modified Accelerated cost recovery system
- c) Modified Accelerated cost recovery service
- d) Monthly accounting cost record system

58. Extension file form for Partnership

- a) 1040 b) 7004 c) 4868 d) 990

59. Types of accounting methods used by corporate company

- a) cash method b) accrual method c) both a and b d) only a

60. EY is best example for which type of partnership

- a) General partnership b) LLC c) limited Partnership d) LLP

1. What is the due date for making the 4th quarter estimated payment for 2018 tax year?

- a) January 15, 2019 b) December 31, 2018
- c) September 15, 2018 d) April 15, 2019

2. A fiscal year is 12 consecutive months ending on last day of any month except.....

- a) Dec 31st b) Jan 31st c) Feb 31st d) March 31st

3. Form 1128 is used.....

- a) To change tax year b) To change accounting period
- c) To file tax return for Individual d) To file tax return for corporations

4. Extension period for filing tax returns is

- a) 10 months b) 5 months c) 6 months d) 3 months

5. US Citizens and US residents are taxed on
a) US Source Income b) Worldwide Income c) Resident Country Income d) None
6. Which one of the following states does not impose corporate tax?
a) Alabama b) Nevada c) California d) Lowada
7. Mr. and Mrs. Black received the following income for 2018. How much income should be reported on their 2018 joint return?
- W-2 income for Mrs. Black for wages of \$30,000.
- W-2 for Mrs. Black for \$2,000
- Interest income from Citi Bank \$3,000
- Tax exempt income from Fidelity \$1,000
- Dividend income \$1,000 (\$500 of that is qualified dividend)
A. \$36,000
B. \$37,500
C. \$36,500
D. \$35,500
8. If your Social Security benefits are considered taxable, the maximum percent of net benefits received that can be included in income is
a) 0% b) 85% c) 50% d) 100%
9. In what scenario, will a taxpayer be taxed in the US on his worldwide income even if he does not meet SPT for the tax year?
a) Foreign Citizen b) US Citizen or green card holder c) Non-Resident d) Resident
10. On which form the deductible amount of HSA contribution is calculated?
a) Form 8889
b) Form 1116
c) Form 2555
d) Form 4868
11. Which of the following are the Adjustment to Income?
a) Individual Retirement Arrangements (IRAs)
b) Alimony payment
c) Moving Expenses for Members of the Armed Forces
d) All of the above
12. On which Form is mortgage interest reported?
a) Form 1098 b) Form 1099
c) Form W-2 d) Form W-4

13. Taxpayer's AGI is \$1,00,000. He has incurred qualified medical expenses \$20,000. Insurance provider reimbursed \$5,000. How much of medical expenses can be deducted as itemized deduction?

- a) \$20,000
- c) \$0

- b) \$15,000
- d) \$7,500

14. IRA full form

- a) Individual Retirement Agreement
- c) Income Retirement Agreement

- b) Individual Retirement Arrangement
- d) Individual Resident Agreement

15. SSN means

- a) Social Security Number
- d) Social Services number

- b) Social security Code
- d) Service security Number

16. If Mr. MacDonald is filing Married Filing Joint and has a son, what should be the age of the son to be eligible for Child Tax Credit?

- a) 17
- c) 19

- b) 18
- d) 20

17. What Form is used to calculate child and dependent care credit

- a) Form 2441
- c) Form 8949

- b) Form 1116
- d) Form 2106

18. Which of the following is not a filing status of an individual taxpayer?

- a) Single
- b) Married filing jointly
- c) Married filing separately
- d) Hindu undivided family

19. The term dependent means

- a) A qualifying child
- b) A qualifying relative
- c) Both a and b
- d) Only a

20. Who will issue SSN.....

- a) Social security administration
- b) Social security council
- c) Social security treasury
- d) Social security Department

21. ITIN is _____ digit number it always begins with _____

- a) 9 & 9
- b) 9 & 8
- c) 9 & 7
- d) 9 & 6

22. Interest income is generally reported on ____ Form

- a) Form 1099-INT b) Form 1098-INT c) Form 1097-INT d) Form 1086-INT

23. Farm income or loss is a ____

- a) Taxable income b) Not taxable income c) Exempt d) None of the above

24. Additional Medicare withheld at ____

- a) 1.44% b) 1.45% c) 1.46% d) 1.47%

25. NIIT stands for

- a) Net investment income tax b) Net investment-imposed tax
c) Net income-imposed tax d) Net institutional income tax

26. EIN stands for

- a) Employer identification number b) Employee identification number
c) Exemption income notification d) Employee income Notification

27. FICA stands for

- a) Federal insurance Contributions Academy b) Federal insurance contributions Act
c) Federal insurance certified accountants d) Federal income contributions authority

28. Standard deductions or itemized deductions are deducted from

- a) Gross income b) Taxable income
c) Total income d) Adjusted Gross Income

29. The income we do not consider as net investment Income tax

- a) Interest b) Capital gains c) Non-qualified annuities b) Compensation

30. Which of the following is not an adjustment to income?

- a) Interest on student loan b) Alimony paid c) Moving expenses d) Personal exemption

31. What Schedule is used to calculate and report Itemized deduction?

- a) Schedule A b) Schedule B c) Schedule C d) Schedule D

32. Social Security Tax is at

- a) 6.20% b) 5.2% c) 2.6% d) 1.45%

33. Partnership Form

- a) Form 1040 b) Form 1120 c) Form 1065 d) Form 4868

34. Corporation Form

- a) Form 1040 b) Form 1120 c) Form 1065 d) Form 4868

35. Extension Form for filing tax payments

- a) Form 1040 b) Form 1120 c) Form 1065 d) Form 4868

36. Tax Reforms held at

- a) 2018 b) 2017 c) 2019 d) 2016

37. Technological presentation software used by EY

- a) Power BI b) Power Query c) Power Max d) Both A and B

38. Standard Deduction for Married Filing Jointly

- a) \$2400 b) \$25900 c) \$12000 d) \$18000

39. Late payment penalty is

- a) 0.1% b) 0.5% c) 5% d) 1.5%

40. Joe and his family moved from New York to California. His household goods cost \$10,000 to move and the family air tickets cost \$5,000. His California employer is paying for the costs. How much will be claimed on Form 1040?

- a) 5,000 b) None c) 10,000 d) 15,000

41. Non business entity must file the return in form-----

- a)1041 b)3115 c)1040 d)2441

42. Fiscal year is a period of 12 month ending on-----

- a) last day of any month other than January
b) 11th day of any month
c) Last day of any month other than December
d) Last day of any month other than June

43. Favorable adjustments ----- the taxable income

- a) Decreases b) Increases c) do not effect

44. Net operating loss means----

- a) Excess of losses over income b) Excess of deduction over income

45. Net operation loss can be carried forward to----

- a) 20 years b) 30 years c) 2 years d) Indefinitely

46. NOL deduction limited to.....

- a) taxable income b) Deduction c) 80% of taxable income d) 60% of taxable income

47. Which of the following are Nonrefundable tax credit?

- a) Additional tax credit b) Earned Income Tax credit
c) foreign tax credit d) Health coverage tax credit

48. Which of following income is exempt from tax

- a) Interest on securities b) Interest on debentures
c) Interest on state bonds d) Interest on federal bonds

49. All unfavorable adjustments are recorded in

- a) Schedule M b) Schedule K c) Schedule L

50. 1221 property means

- a) Business assets b) Capital assets