

COURSE OBJECTIVES & COURSE OUTCOMES

Subject: Taxation II (Direct Taxes Paper I)

S.Y.B.COM (Accounting & Finance)

(Semester III)

Sr. No.	Course Objectives	Course Outcomes
1)	To enable the students to identify the basic concepts, definitions and terms related to Income Tax.	Students would identify the technical terms related to Income Tax.
2)	To enable the students to determine the residential status of an individual and scope of total income.	Students would determine the residential status of an individual and scope of total income.
3)	To enable the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.	Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.
4)	To enable the students to discuss the various deductions under Chapter VI-A of the Income tax act, 1961.	Students would discuss the various benefits/ deductions under Chapter VI-A of the Income tax act, 1961.
5)	To enable the students to compute the net total taxable income of an individual.	Students would compute the net total income of an individual.