

COURSE OBJECTIVES & COURSE OUTCOMES

Subject: Taxation Paper IV (Indirect Taxes II)

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

(Semester VI)

Sr. No.	Course Objectives	Course Outcomes
1)	To enable students to compute tax liability, understand procedures related to payment of tax, understand concepts like interest, TDS, TCS and refund.	Students would compute the tax liability and understand the various provisions relating to interest, TDS, TCS and refunds.
2)	To enable students to describe various types of returns and discuss the provisions related to filing of returns.	Students would describe and discuss of various types of returns and various provisions related to filing of the same.
3)	To help students evaluate various aspects related to Accounts, Audit, Assessment and records.	Students would evaluate the practical aspects related to maintenance of accounts, conducting audit, assessment under GST.
4)	To introduce and to acquaint students with the provisions of Customs Act, 1962	Students would be acquainted with the various provisions of the Customs Act. They would recall and discuss various types of customs duty, levy and exemption from customs duty and classification and valuation of goods imported and to be exported.
5)	To help students discuss the various procedures under Customs Act.	Students would discuss various import and export procedures related to baggage, provisions relating to coastal goods, warehousing and duty drawback.