

**COURSE OBJECTIVES AND COURSE OUTCOMES**  
**B.COM. (BANKING AND INSURANCE) - SEMESTER - III**  
**SUBJECT: DIRECT TAXATION**

<b>Sr. No.</b>	<b>Course Objectives</b>	<b>Course Outcomes</b>
1)	To acquaint the provisions of Income Tax Act, 1961. To help students Acquaint Exempt Incomes, Residential Status and Incidence of Tax	The study will make the student aware of various aspects of Direct Taxation. It deals majorly with residential status
2)	To acquaint provisions and procedures to compute Total Income under five heads	The student will also get knowledge about various heads of Income
3)	To acquaint deductions under the specific heads and from Gross Total Income	Computation of Total Income and Taxable Income