

## **COURSE OBJECTIVES AND COURSE OUTCOMES**

**T.Y.B.COM. (SEMESTER - V)**

**SUBJECT: DIRECT TAX**

<b>Sr. No.</b>	<b>Course Objectives</b>	<b>Course Outcomes</b>
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 the 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

## COURSE OBJECTIVES AND COURSE OUTCOMES

### T.Y.B.COM. (SEMESTER - VI)

#### SUBJECT: INDIRECT TAX

Sr. No.	Course Objectives	Course Outcomes
1)	To enable students to explain the basic concepts, definitions and terms related to Goods and Service tax (GST)	Students would explain the various terms related to Goods and Service tax(GST)
2)	To enable students to distinguish the difference in the concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime	Students would distinguish the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply
3)	To enable the students to explain the concept of Supply along with the rules related to time, place and value of supply	Students would explain the time, place and value of supply
4)	To enable the students to discuss the compliance related to documentation under the new indirect tax regime	Students would discuss the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc
5)	To enable the students to compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit	Students would compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit
6)	To enable the students analyse the persons liable for registration and the persons not required to obtain registration under the GST law	Students would analyse whether a person is required to obtain registration under GST law