



The Department of Commerce

Raniganj Girls' College

Programme and Course Outcome



B.Com Honours in Taxation

The B.Com. Honours in Taxation programme caters to commerce aspirants who desire to build their professional competence on a higher plateau with specialized knowledge in the field of Taxation. The curriculum is duly developed considering the desired level of knowledge exposure in the context of ever changing environment in global business.

Programme Outcome:

The three year B.Com. Honours in Taxation degree programme is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by The Kazi Nazrul University. The Curriculum consists of 14 Core Courses (C), 2 Ability Enhancement Compulsory Courses (AECC), 2 Skill Enhancement Courses (SEC) and 4 Discipline Specific Elective (DSE) Courses and 4 Generic Elective (GE) courses [to be taken from the pool of Generic Elective Courses]. Each course is of 50 marks. Discipline specific electives offered in the fifth and the sixth semesters are in the following streams: Finance & Taxation. Students are required to undertake a research work (research article or report) during the sixth semester. Students are also required to complete two inter-disciplinary open elective courses in diverse disciplines [Finance / Taxation]. Each open elective course will enable students to earn extra credits. This programme is intended to breed the following benefits to the students' community:

1. To provide students with a working knowledge of the fundamental tax principles and rules that apply to commonly encountered transactions undertaken by companies and individuals;
2. To instil an awareness in students that taxes can and often do constitute significant costs to businesses and households and therefore can have a major impact in economic and other decision-making, but that these costs are also potentially controllable through legitimate tax minimisation strategies;
3. To enable students to appreciate the wider economic, social, administrative-compliance and political contexts within which taxes are imposed
4. Competency in students to pursue higher level programmes such as CA, CMA, ACS, MBA or other Masters Programmes in Commerce / Management.
5. To pursue a professional career and/or furthering higher education in the specified areas of specialization.
6. To enhance employability and to be able to take up challenging job assignments.
7. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
8. Students can independently start up their own Business.

Programme Specific Outcome:

1. After completing 3 years (six semesters) for B.Com Honours in Taxation students would gain a through grounding in the fundamentals of Taxation.

2. Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals as well as enterprises.
3. Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
4. Students will be able to get knowledge regarding computerized taxation system.
5. Students will be also able to get knowledge regarding Computer Assisted Audit Techniques (CAATs).
6. Students will be able to prove proficiency with the ability to engage in professional courses like CA, CS, ICWA and other courses.
7. Students will acquire the skills like effective communication, decision making, problem solving in day to day business affaires
8. Students will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
9. Students can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
10. Students will be able to do higher education and advance research in the field of commerce and taxation.
11. By the end of the course students will be able to describe how the provisions in the corporate tax laws can be used for tax planning and will also be able to explain different types of incomes and their taxability and expenses and their deductibility.
12. Students who complete this course will be able to learn various direct and indirect taxes and their implication in practical situations.

Course Outcomes:

B.Com Honours in Taxation: 1st Semester		
COURSE CODE	COURSE TITLE	COURSE OUTCOME
BCOMHTAXC101	FINANCIAL ACCOUNTING	<ul style="list-style-type: none"> • To impart the knowledge of various accounting concepts • To instill the knowledge about accounting procedures, methods and techniques. • To acquaint them with practical approach to accounts.
BCOMHTAXC102	BASICS OF TAXATION	<ul style="list-style-type: none"> • Define the term and procedure of direct and indirect tax. • Knowledge about IT return on individual basis. • Define tax complicacies and structure. • Knowledge about Tax reforms in India • Aware about IT authorities and their powers.
BCOMHTAXGE101	Choose from Pool of Generic Elective Courses	
AECE101	ENVIRONMENTAL STUDIES	<ul style="list-style-type: none"> • Understand core concepts and methods from ecological and physical sciences and their application in environmental problem-solving. • Appreciate key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions. • Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems. • Appreciate that one can apply systems concepts and methodologies to analyze and understand interactions between social and

		<p>environmental processes.</p> <ul style="list-style-type: none"> • Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world
B.Com Honours in Taxation: 2nd Semester		
BCOMHTAXC201	HISTORY OF TAXATION	<ul style="list-style-type: none"> • Brief explanation of history of taxation • Explain the history of taxation in India • Describe the main elements & history of taxation
BCOMHTAXC202	CORPORATE ACCOUNTING	<ul style="list-style-type: none"> • Students will be able to pass journal entries and amend the balance sheet for alteration of share capital, Issue of bonus shares and buy back of shares • Students will be able to pass journal entries and prepare ledger accounts for the redemption of debentures and preference shareholders • Students will be able to prepare income statement and balance sheet of a company according the schedule III of companies Act 2013 • Students will be able to value shares and goodwill of a company. • Students will be able to prepare consolidated balance sheet of holding company.
BCOMHTAXGE201	Choose from Pool of Generic Elective Courses	
AECE201	ENGLISH / MIL	<ul style="list-style-type: none"> • Sensitive to cultural, social, religious and ethnic diversities and help them engage with their peers and all around them in a more understanding and 'educated' manner. • It will also enable them through the activities conducted to become more proactive citizens/participants in society. • Aware of the dynamics of gender, identity, communalism and politics of this vast nation through its literature.
B.Com Honours in Taxation: 3rd Semester		
BCOMHTAXC301	DIRECT TAX-I	<ul style="list-style-type: none"> • Concepts of Income, assessee, assessment, person and other basic definitions • Critically analyse the application of existing provisions relating to exemptions and determination residential status. • Apply the knowledge of Provisions relating to deductions and exemption within five heads on Income, and Compute the income from Salary, House property, Business income and other sources, and income from other sources. • Evaluate under each heads of income the various deductions available for good tax planning
BCOMHTAXC302	INDIRECT TAX	<p>The concepts of Indirect tax Knowledge about different types of indirect taxes Definitions and concepts of GST Calculate the transaction value and GST</p>
BCOMHTAXC303	TAX AUTHORITY AND JURISDICTION	<ul style="list-style-type: none"> • Identify and apply fundamental concepts of Indian income tax law. • Investigate and analyse current direct and

		<p>indirect tax information and issues.</p> <ul style="list-style-type: none"> • Apply critical thinking and problem solving skills to resolve income tax issues. • Communicate effectively orally income tax information and solutions to income tax issues. • Communicate effectively in writing income tax information and solutions to income tax issues.
BCOMHTAXGE301/302	Choose from Pool of Generic Elective Courses	
BCOMHTAXSEC301	APPLICATION OF COMPUTER IN TAXATION	<ul style="list-style-type: none"> • Provide exposure to the students about information systems, enterprise systems, business intelligence, artificial intelligence and recent trends in the field of information systems, e-commerce. • To provide them with the practical expertise of using MS Excel in business. • To understand the various concepts of electronic commerce and its framework. • To understand the methodology for online business dealing, using e-commerce.
BCOMHTAXSEC302	BUSINESS COMMUNICATION	<ul style="list-style-type: none"> • To understand the concept, process and importance of communication. • To develop awareness regarding new trends in business communication. • To provide knowledge of various media of communication. • To develop business communication skills through the application and exercises.
B.Com Honours in Taxation: 4th Semester		
BCOMHTAXC401	DIRECT TAX-II	<ul style="list-style-type: none"> • To acquaint the students with the legal regime governing the direct taxes. • To gain knowledge and understanding of the provisions of the direct tax laws. • To acquire the ability to apply the knowledge of the provisions of the direct tax laws to the various situation in actual practice. • To develop the skill of independent thinking and creativity in the field of direct tax laws. • Apply tax planning concepts on taking business decisions
BCOMHTAXC402	TAX PRACTICE AND PROCEDURE	<ul style="list-style-type: none"> • Demonstrate the use of tax law and procedures to solve various tax issues for individuals, corporations, partnerships and trusts; • Demonstrate knowledge of special topics pertaining to individual and corporate taxation; • Understand the structure of the Income Tax Act; • Demonstrate how to obtain tax information to solve issues with regard to personal and corporate taxation; • Understand the law and procedures that relate to GST; • Demonstrate the use of tax return software for individual and corporate tax returns.
BCOMHTAXC403	PUBLIC FINANCE	<ul style="list-style-type: none"> • Discuss trends in public sector reforms;

		<ul style="list-style-type: none"> List most important developments in the practice of public Finance in the world; Discuss the role of administrative, political, and economic Constraints in public finance reforms. Link strategy development, strategy execution, and budgeting Processes in public sector organizations. Identify outcomes and outputs for public sector organizations; Link budgeting and performance evaluation process at Municipal, regional, and federal levels.
BCOMHTAXGE401/402/403	Choose from Pool of Generic Elective Courses	
BCOMHTAXSEC401	ENTREPRENEURSHIP DEVELOPMENT	<ul style="list-style-type: none"> Have the ability to discern distinct entrepreneurial traits Know the parameters to assess opportunities and constraints for new business ideas Understand the systematic process to select and screen a business idea Design strategies for successful implementation of ideas Write a business plan
BCOMHTAXSEC402	APPLICATION OF COMPUTER IN ACCOUNTING	<ul style="list-style-type: none"> Provide exposure to the students about information systems, enterprise systems, business intelligence, artificial intelligence and recent trends in the field of information systems, e-commerce. To provide them with the practical expertise of using MS Excel in business. To understand the various concepts of electronic commerce and its framework. To understand the methodology for online business dealing, using e-commerce.
B.Com Honours in Taxation: 5th Semester		
BCOMHTAXC501	ASSESSMENT OF CORPORATE BODIES	<ul style="list-style-type: none"> Explains the basic concepts of company law Determines company concept Determines elements of company agreement Reviews the provisions of the law of company Assessment of the company
BCOMHTAXC502	FINANCIAL MANAGEMENT-I	<ul style="list-style-type: none"> Analyze financial statements of a company and make appropriate recommendations for financial planning. Ascertain the working capital required for an organization. Evaluate long-term investment proposals and select the best alternative for the organisation. Design the appropriate capital structure by applying leverage principles and techniques of cost of capital so as to maximize earnings per share. Devise ideal dividend payout policy understanding its impact on firm value. Build organizational value by taking appropriate financial decisions. Work in a team and develop effective

		communication skills
BCOMHTAXDSE501	MICROECONOMICS	<ul style="list-style-type: none"> • Understand the fundamentals of microeconomics • Get an introduction to supply and demand and the basic forces that determine equilibrium in a market economy • Get introduced to the framework for learning about consumer behaviour and analyzing consumer decisions • To study about firms and their decisions about optimal production • Get an introduction to supply and demand and the basic forces that determine equilibrium in a market economy
BCOMHTAXDSE502	BUSINESS REGULATORY FRAMEWORK	<ul style="list-style-type: none"> • To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws. • To develop the awareness among the students regarding these laws affecting business, trade and commerce. • Differentiate between agreement and contract and to explain different types of contract. • Explain the features, modes of creation and rights and duties of parties in case of contract of indemnity, guarantee, bailment and agency. • Compare sale and agreement to sell and explain conditions and warranties. • Discuss the concept of LLP and to compare it with partnership and company.
BCOMHTAXDSE503	CORPORATE GOVERNANCE	<ul style="list-style-type: none"> • Demonstrate a solid understanding of the purpose and nature of corporations. • Evaluate different stakeholders' roles and significance in relation to corporate governance. • Explain the importance of regulation, markets and information in corporate governance. • Evaluate international differences and similarities in relevant institutions and developments. • Critically assess governance concerns for individual corporations and their stakeholders
BCOMHTAXDSE504	BUSINESS ENVIRONMENT	<ul style="list-style-type: none"> • Explain the concept of the various constituents of environment and their impact on businesses. • Apply the trade theories, investment theories, exchange rate theories and • Regional trading bloc theories and their impact on economic welfare. • Analyse the principle and the different exchange rate regimes' impact on • Businesses. • Integrate the concept and opening economies of developing countries like India.
BCOMHTAXDSE505	PRINCIPLES OF MANAGEMENT	<ul style="list-style-type: none"> • To cultivate conceptual and working knowledge relating to the evolution and functions of managers. To develop understanding of various types

		<p>and techniques of planning. To enhance knowledge regarding organization of managerial and other business activities. To promote accounting knowledge relating to staffing, motivation and leadership.</p> <ul style="list-style-type: none"> • To understand and update the recent trends in organization
B.Com Honours in Taxation: 6th Semester		
BCOMHTAXC601	FINANCIAL MANAGEMENT-II	<ul style="list-style-type: none"> • Student should be able to identify and evaluate risk associated with various sources of finance, their costs including CAPM and other models. • This course enables students to assess potential investment decisions and strategies, understand strategic aspects to cost management. • The student should possess in-depth understanding of corporate valuation techniques including EVA and MVA concepts, analysis of corporate growth and restructuring through mergers, acquisitions and other means and understand ethical considerations and corporate governance and their implications for organizations.
BCOMHTAXC602	TAX PLANNING AND MANAGEMENT	<ul style="list-style-type: none"> • Students who complete this course will be able identify the difference between tax evasion and tax planning. • By the end of the course students will able to describe how the provisions in the corporate tax laws can be used for tax planning. • Students of the course will able to explain different types of incomes and their taxability and expenses and their deductibility. • Students who complete this course will be able to outline the corporate tax laws. • Students of the course will able to state the use of deductions of expenses to reduce the taxable income
BCOMHTAXDSE601	MACROECONOMICS	<ul style="list-style-type: none"> • Demonstrate an understanding of the nature and construction of key macroeconomic data; • Demonstrate an understanding of the connection between microeconomics and macroeconomics; • Demonstrate an understanding of standard models of economic growth, long-run macroeconomic behaviour and short-run macroeconomic behaviour • Use these models to analyze the macroeconomic effects of monetary and fiscal policy changes as well as other economic shocks; • Use these models to interpret historical and current events; and • Demonstrate an understanding of issues regarding the value and limitations of monetary and fiscal policy.
BCOMHTAXDSE602	INDIAN ECONOMY	<ul style="list-style-type: none"> • Have requisite understanding of the basic structure of Indian Economy.

		<ul style="list-style-type: none"> • Students will comprehensively understand, interpret, compare & contrast, • Explain the need of planning and know the changes through planning that led • To evolution of Indian economy. • Analyze the reasons behind income inequality, regional imbalance, • Inadequate finance etc. • Interpret and justify of the growth rate of the economy, fiscal deficit and • Contribution of different sectors will become easy
BCOMHTAXDSE603	COMPANY LAW	<ul style="list-style-type: none"> • Describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors • Evaluate corporate problems, identifying appropriate legal obligations, duties, rights and remedies • Demonstrate competency with the use of statutory material and its integration with common law principles. • Develop an awareness of the socio-legal and economic dimensions of modern corporate law
BCOMHTAXDSE604	BUSINESS ETHICS	<ul style="list-style-type: none"> • Define, explain and illustrate the theoretical foundations of business ethics; • Re-examine their knowledge of business and economic concepts from an ethical perspective; • Explain and illustrate the importance, for business and the community, of ethical conduct; • Recognise and resolve ethical issues in business; • Reflect on and critically examine their own values and the importance of the ethical dimension in in business and workplace decision making; and, • Confidently apply systematic ethical reasoning to business dilemmas and communicate effectively in oral and written forms these, using the concepts, logic and rhetorical conventions of business ethics.
BCOMHTAXDSE605	PROJECT/DISSERTATION	<ul style="list-style-type: none"> • Identify key research questions within the field of Demography on which you will carry out independent research. • Manage your time effectively whilst working on your independent research. • Demonstrate appropriate referencing and develop skills in other aspects of academic writing. • Demonstrate knowledge and understanding of report writing. • Apply the demographic/statistical research training acquired in the taught element of the programme by designing an appropriate research strategy and research methodology to carry out your research.

		<ul style="list-style-type: none">• Use and develop written and oral presentation skills.• Identify, summarise and critically evaluate relevant literature and write a literature review of the relevant field.• Identify, analyse and interpret suitable data to enable the research question to be answered.• Understand and apply theoretical frameworks to the chosen area of study.• Show evidence of clarity of argument, understanding of the chosen topic area, and presentation of technical information.• Describe the process of carrying out independent research in written format and report your results and conclusions with reference to existing literature.• Analyse and synthesise research findings.
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B.Com Program in Taxation

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Programme Outcome:

The three year B.Com. Program in Taxation degree programme is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by The Kazi Nazrul University. The Curriculum consists of 12 Core Courses (C) of which 4 core courses are to be taken from AECC-Core. Apart from these, 2 Generic Elective courses (GE) [to be taken from the pool of Generic Elective Courses], 2 Ability Enhancement Compulsory Courses (AECC-Elective), 4 Skill Enhancement courses (SEC) and 4 Discipline Specific Elective courses (DSE) are to be taken. Each paper is of 50 marks Discipline specific electives offered in the fifth and the sixth semesters are in the following streams: Finance & Taxation. Students are required to undertake a research work (research article or report) during the sixth semester. Students are also required to complete twointer-disciplinary open elective courses in diverse disciplines [Finance / Taxation]. Each open elective course will enable students to earn extra credits. This programme is intended to breed the following benefits to the students' community:

1. To provide students with a working knowledge of the fundamental tax principles and rules that apply to commonly encountered transactions undertaken by companies and individuals;
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3. To enable students to appreciate the wider economic, social, administrative-compliance and political contexts within which taxes are imposed
4. Competency in students to pursue higher level programmes such as CA, ICWA, ACS, MBA or other Masters Programmes in Commerce / Management.
5. To pursue a professional career and/or furthering higher education in the specified areas of specialization.
6. To enhance employability and to be able to take up challenging job assignments.
7. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
8. Students can independently start up their own Business.

Programme Specific Outcome:

1. After completing 3 years (six semesters) for B.Com Honours in Taxation students would gain a through grounding in the fundamentals of Taxation.
2. Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals as well as enterprises.
3. Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
4. Students will be able to get knowledge regarding computerized taxation system.
5. Students will be also able to get knowledge regarding Computer Assisted Audit Techniques (CAATs).
6. Students will be able to prove proficiency with the ability to engage in professional courses like CA, CS, ICWA and other courses.
7. Students will acquire the skills like effective communication, decision making, problem solving in day to day business affaires

8. Students will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
9. Students can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
10. Students will be able to do higher education and advance research in the field of commerce and taxation.
11. By the end of the course students will be able to describe how the provisions in the corporate tax laws can be used for tax planning and will also be able to explain different types of incomes and their taxability and expenses and their deductibility.
12. Students who complete this course will be able to learn various direct and indirect taxes and their implication in practical situations.

Course Outcomes:

B.Com Program in Taxation: 1stSemester		
BCOMPTAXC101	BASICS OF TAXATION	<ul style="list-style-type: none"> • Define the term and procedure of direct and indirect tax. • Knowledge about IT returns on individual basis. • Define tax complications and structure. • Knowledge about Tax reforms in India • Aware about IT authorities and their powers.
Discipline 2 (Core 2)	Choose from Pool of Elective Courses	
BCOMPTAXC102	MIL-I	<ul style="list-style-type: none"> • Sensitive to cultural, social, religious and ethnic diversities and help them engage with their peers and all around them in a more understanding and 'educated' manner. • It will also enable them through the activities conducted to become more proactive citizens/participants in society. • Aware of the dynamics of gender, identity, communalism and politics of this vast nation through its literature.
AECE101	Environment Studies	<ul style="list-style-type: none"> • Understand core concepts and methods from ecological and physical sciences and their application in environmental problem-solving. • Appreciate key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions. • Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems. • Appreciate that one can apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes. • Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world
B.Com Program in Taxation: 2ndSemester		
BCOMPTAXC201	History of Taxation	<ul style="list-style-type: none"> • Brief explanation of history of taxation • explain the history of taxation in India • describe the main elements & history of taxation
Discipline 2 (Core 3)	Choose from Pool of Elective Courses	
BCOMPTAXC202	English-I	<ul style="list-style-type: none"> • Understand how to engage with texts from various countries, historical, cultural specificities and politics • Understand and develop the ability to reflect upon and comment on texts with various themes

		<ul style="list-style-type: none"> • Develop an analytical and critical bent of mind to compare and analyze the various literature they read and discuss in class • Develop the ability to communicate both orally and in writing for various purposes
AECE201	English/MIL	<ul style="list-style-type: none"> • Identify the ways in which English/MIL can enhance the teaching and learning process • Explore academic approaches associated with MIL • Develop particular activities that utilize these academic approaches
B.Com Program in Taxation: 3rd Semester		
BCOMPTAXC301	Direct Tax-I	<ul style="list-style-type: none"> • Concepts of Income, assessee, assessment, person and other basic definitions • Critically analyse the application of existing provisions relating to exemptions and determination residential status. • Apply the knowledge of Provisions relating to deductions and exemption within five heads on Income, and Compute the income from Salary, House property, Business income and other sources, and income from other sources. • Evaluate under each heads of income the various deductions available for good tax planning
Discipline 2 (Core 5)	Choose from Pool of Elective Courses	
BCOMPTAXC302	MIL-II	<ul style="list-style-type: none"> • Sensitive to cultural, social, religious and ethnic diversities and help them engage with their peers and all around them in a more understanding and 'educated' manner. • It will also enable them through the activities conducted to become more proactive citizens/participants in society. • Aware of the dynamics of gender, identity, communalism and politics of this vast nation through its literature.
BCOMPTAXSEC301	Business Communication	<ul style="list-style-type: none"> • To understand the concept, process and importance of communication. • To develop awareness regarding new trends in business communication. • To provide knowledge of various media of communication. • To develop business communication skills through the application and exercises.
B.Com Program in Taxation: 4th Semester		
BCOMPTAXC401	Indirect Tax	<ul style="list-style-type: none"> • The concepts of Indirect tax • Knowledge about different types of indirect taxes • Definitions and concepts of GST • Calculate the transaction value and GST
Discipline 2 (Core 7)	Choose from Pool of Elective Courses	
BCOMPTAXC402	English-II	<ul style="list-style-type: none"> • Understand and develop the ability to reflect upon and comment on texts with various themes • Develop the ability to communicate both orally and in writing for various purposes
BCOMPTAXSEC401	Entrepreneurship Development	<ul style="list-style-type: none"> • Have the ability to discern distinct entrepreneurial traits • Know the parameters to assess opportunities and constraints for new business ideas • Understand the systematic process to select and screen a business idea

		<ul style="list-style-type: none"> • Design strategies for successful implementation of ideas • Write a business plan
B.Com Program in Taxation: 5th Semester		
BCOMPTAXDSE501	Direct Tax-II	<ul style="list-style-type: none"> • To acquaint the students with the legal regime governing the direct taxes. • To gain knowledge and understanding of the provisions of the direct tax laws. • To acquire the ability to apply the knowledge of the provisions of the direct tax laws to the various situation in actual practice. • To develop the skill of independent thinking and creativity in the field of direct tax laws. • Apply tax planning concepts on taking business decisions
BCOMPTAXDSE502	Tax Planning and Management	<ul style="list-style-type: none"> • Students who complete this course will be able identify the difference between tax evasion and tax planning. • By the end of the course students will able to describe how the provisions in the corporate tax laws can be used for tax planning. • Students of the course will able to explain different types of incomes and their taxability and expenses and their deductibility. • Students who complete this course will be able to outline the corporate tax laws. • Students of the course will able to state the use of deductions of expenses to reduce the taxable income
BCOMPTAXGE501	Choose Any one from Pool of Generic Elective Courses	
BCOMPTAXGE502		
BCOMPTAXSEC501	Application of Computer in Accounting	<ul style="list-style-type: none"> • Provide exposure to the students about information systems, enterprise systems, business intelligence, artificial intelligence and recent trends in the field of information systems, e-commerce. • To provide them with the practical expertise of using MS Excel in business. • To understand the various concepts of electronic commerce and its framework. • To understand the methodology for online business dealing, using e-commerce.
BCOMPTAXSEC502	E- commerce	<ul style="list-style-type: none"> • Describe the infrastructure for E-commerce • Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other. • Discuss legal issues and privacy in E-Commerce • Assess electronic payment systems • Recognize and discuss global E-commerce issues
B.Com Program in Taxation: 6th Semester		
BCOMPTAXDSE601	Tax Authority and Jurisdiction	<ul style="list-style-type: none"> • Identify and apply fundamental concepts of Indian income tax law. • Investigate and analyse current direct and indirect tax information and issues. • Apply critical thinking and problem solving skills to resolve income tax issues. • Communicate effectively orally income tax information and solutions to income tax issues. • Communicate effectively in writing income tax information and solutions to income tax issues.
BCOMPTAXDSE602	Tax Practice and	<ul style="list-style-type: none"> • To impart the knowledge of various accounting

	Procedure	<p>concepts</p> <ul style="list-style-type: none"> • To instil the knowledge about accounting procedures, methods and techniques of different local bodies. • To acquaint them with practical approach to accounts of Municipal Corporations, Gram Panchayats, etc
BCOMPTAXGE601	Choose Any one from Pool of Generic Elective Courses	
BCOMPTAXGE602		
BCOMPTAXSEC601	Application of Computer in Taxation	<ul style="list-style-type: none"> • Understand the concept of marketing • Ability to understand the importance of communication in marketing • Ability to translate marketing problems to clear analytics objectives and choose appropriate analytics techniques. • Ability to formulate better strategies using data analysts through simple statistical tools
BCOMPTAXSEC602	Micro Finance	<ul style="list-style-type: none"> • Understand the manner in which microfinance may be utilized to accelerate the expansion of local microbusinesses; • Be familiar with the process of finding loan recipients and delivering a microfinance pitch; • Be knowledgeable about the benefits and controversies of microfinance in modern economies