

Course Outcome

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T.Y.B.Com. – Semester – V – Direct Tax

Module 1: Basic Terms

	Particulars	Course Outcome	Teaching Methods
	Basic Terms	Co1 Define the term Assessee, Assessment, Assessment Year, Annual Value, Business, Income, Person, Previous Year, Transfer	<ul style="list-style-type: none">• Discussion• Use analysis on board with help of students

Module -2 Scope of Total Income

	Particulars	Course Outcome	Teaching Methods
2.1	Residential Status	Co-2 Identify the Residential Status for Individual Assessee	<ul style="list-style-type: none">• Notes• Solving Practical problems by Chalk and Board
2.2	Scope of total income	Co-3 To identify the incomes which are to be included and which items to be excluded while computing tax liability	<ul style="list-style-type: none">• Discussion• Use analysis on board with help of students• Practice problems on the topic
			<ul style="list-style-type: none">•

Module -3 Heads of Income

	Particulars	Course Outcome	Teaching Methods
3.1	Salary	Co-4 To understand how income under the head “salary” is computed.	<ul style="list-style-type: none">• Discussion• Use analysis on board with help of students• Notes
3.2	Income from House Property	Co-5 To compute taxable income under the head income from house property	<ul style="list-style-type: none">• Discussion• Use analysis on board with help of students• Notes
3.3	Income from business and Profession	Co-6 To Compute taxable income under the	<ul style="list-style-type: none">• Discussion• Use analysis

		head income from business and profession.	<p>on board with help of students</p> <ul style="list-style-type: none"> • Notes • Practical problems
3.4	Capital Gain	Co-7 To compute Long term and Short term Capital Gain.	<ul style="list-style-type: none"> • Practical Problems solving on Black board
3.5	Income from other sources	Co-8 To identify and prepare statement of income taxable under “Income from Other Sources”	<ul style="list-style-type: none"> • Use analysis on board with help of students • Practical Problems • Make them think and mention
3.6	Exclusion from total income	Co-9 To explain the exemption of income available under section 10	<ul style="list-style-type: none"> • Use analysis on board with help of students • Practical Problems • Make them think and mention

Module -4 Deduction from Total Income and Computation of Total Income for Individual

		Course Outcome	Teaching Methods
4.1	Deduction U/s 80	Co-9 Explain the deduction available from total income u/s 80	<ul style="list-style-type: none"> • Discussion • Use analysis on board with help of students • Notes