

A.V. Education Society's

Degloor College Degloor

Department of Commerce

PGDTL

Academic Year 2022-23

Programme and Course Outcomes

Programme Outcomes: PGDTL

- 1. Intense Course Structure** - During the course, the students will learn in-depth about the various aspects of Income Tax, GST Law, Customs Law, Professional Tax, Foreign Trade Policy and more.
- 2. Self-Learning** - Students will be encouraged to self-learn by providing them with all of the appropriate and required materials.
- 3. Professional Experience** - The course will focus on providing knowledge and experience to the students to make them into professional experts.

Course Outcomes:

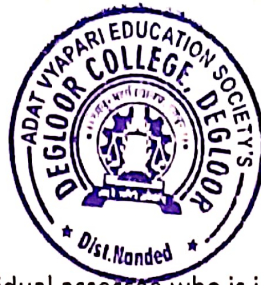
a. Principles of Income tax & Law-I

1. Students would identify the technical terms related to Income Tax.
2. Students would determine the residential status of an individual and scope of total income.
3. Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.

b. Principles of Income tax & Law –II

1. Students would discuss the various benefits/ deductions under Chapter VI-A of the Income tax act, 1961.
2. Students would compute the net total income of an individual.
3. Describe the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.





3. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

c. Indirect Tax Laws –III

1. Students would explain the various terms related to Goods and Service tax (GST).
2. Students would discuss the time, place and value of supply.
3. Students would compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit

d. Indirect Tax Laws –IV

1. Students would discuss the time, place and value of supply.
2. Students would analyse whether a person is required to obtain registration under GST law.
3. Students would distinguish the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply

Principal
A.V.E. Society's
Degloor College Degloor