

UNIVERSITY OF MADRAS

B.B.A. DEGREE PROGRAMME IN BUSINESS ADMINISTRATION

SYLLABUS WITH EFFECT FROM 2023-2024

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
350C5C	Business Taxation	Core	Y	-	-	-	4	5	25	75	100
Learning Objectives											
CLO1	To understand the basic concepts of Taxes.										
CLO2	To provide insights on the Income Tax Act.										
CLO3	To evaluate the procedure for assessment and methods of valuation for customs.										
CLO4	To discuss on GST.										
CLO5	To analyze and apply the returns, Tax payment and Penalties under GST										
UNIT	Details							No. of Hours	Learning Objectives		
I	Objectives Of Taxation – Canons of Taxation – Tax System In India – Direct And Indirect Taxes – Meaning And Types.							15	CLO1		
II	Income Tax Act 1961 – Basic Concepts and Definitions – Income, Assessee, Person, Previous Year, Assessment Year, Gross Total Income, Total Income. Meaning of Permanent Account Number, Return of Income, TDS - Meaning - Rates - Filing and Return, Advance Tax, Rates of Taxation, Assessment Procedure							15	CLO2		
III	Customs Act 1962 - Introduction, Objectives, Definitions, Functions and powers of customs authorities, different types of custom duties. Classification of goods, procedure for assessment and methods of valuation for customs, demand and recovery of customs duty, procedure for claiming customs duty drawback.							15	CLO3		
IV	Definitions of GST – business related person’s capital goods – levy and collection of tax – mixed supply, composite supply – meaning, advantages and disadvantages of unregistered supplier – time and value of supply – goods, services – input tax credit – Registration of GST – person liable for registration, not liable for registration, Registration of casual taxable person, deemed on cancellation of registration, revocation of cancellation of registration- VAT.							15	CLO4		

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V	Tax Invoice, Credit and Debit notes –Return of GST, Refunds, payment of tax, assessment and audit. An Overview of Tax Audit – Tax Incentives and Export Promotions, Deductions and Exemptions.	15	CLO5
	Total	75	
Course Outcomes			
Course Outcomes	On completion of this course, students will;		
CO1	To define and understand the basic concepts of tax.	PO2, PO6	
CO2	To Examine and apply GST rules in real-time business situations.	PO2, PO5, PO6	
CO3	To analyze the elements of GST mechanism in India.	PO6, PO7, PO8	
CO4	To evaluate the rules of Income Tax and methods of valuation for customs.	PO2, PO4	
CO5	To prepare the needed documents under GST Compliance.	PO1, PO2, PO4, PO8	
Reading List			
1.	V.S. Datey, Central Excise , JBA Publishers, Edition 2013. Reddy. T. S and Y. Hari Prasad Reddy.		
2.	Business Taxation (Goods & Services TAX - GST) , Margam Publication, Edition2019.		
3.	Srinivasan N.P and Priya Swami. M, Business Taxation , Kalyani publishers Edition 2013		
4.	Pagaredinkar, Business Taxation , Sultan Chand and Sons, 2012.		
5.	VISION: Journal of Indian Taxation		
References Books			
1.	Senthil and Senthil, Business Taxation, Himalaya Publication, 4 th Edition.		
2.	Vinodk. Singania, Indirect Tax, Sultan Chand and Sons, Edition2013.		
3.	Dr. Rajani Bhat& Dr. Dhamodharan V, Indirect Taxation , TR Publications, Chennai , 2020		
4.	DR. Vandhana Bangar ,Yogendra Bangar , Indirect tax laws, Aadhya Prakasam Allahabad 2018.		
5.	T.S. Reddy &Y.HariprasadReddy , Business Taxation, Margham Publications, Chennai 2018.		
Web Resources			
1.	https://www.gst.gov.in/		
2.	https://gstcouncil.gov.in/		
3.	https://taxguru.in/custom-duty/types-duties-customs.html		
4.	https://www.indiantradeportal.in/vs.jsp?lang=0&id=0,25,857,3901		
5.	https://www.aegonlife.com/insurance-investment-knowledge/tax-structure-in-india- explained/		

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Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
	Total	100 Marks
Methods of Assessment		
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions	
Understand/ Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, Short summary or overview	
Application (K3)	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain	
Analyze (K4)	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge	
Evaluate (K5)	Longer essay/ Evaluation essay, Critique or justify with pros and cons	
Create (K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations	

Mapping with program outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8
CO1	M	M	M	M	S	M	M	M
CO2	S	M	M	M	M	M	M	M
CO3	S	M	M	M	S	M	M	M
CO4	S	M	M	M	S	M	M	M
CO5	M	M	M	M	S	M	M	M

CO-PO Mapping (Course Articulation Matrix)

Level of Correlation between PSO's and CO's

CO /PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to PO's	3.0	3.0	3.0	3.0	3.0