

Programme: Bachelor of Business Administration

Semester VI

BBA 622-18

DIRECT AND INDIRECT TAX LAWS

Objective: To acquaint the students with underlying provisions of direct and indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.

Course Outcomes (COs)

Sr. No.	At the end of the course, the student will be able to:
CO1	Describe the provisions in the corporate tax laws.
CO2	Explain different types of incomes and their taxability and expenses and their deductibility.
CO3	Learn various direct and indirect taxes and their implication in practical situations.
CO4	Use various deductions to reduce the taxable income.
CO5	Working knowledge of principles and provisions of GST.

(Source: IKGPTU Syllabus for Bachelor of Business Administration (Affiliated Colleges), 2021.
<https://ptu.ac.in/wp-content/uploads/2023/02/BBA-upto-6th-Sem.-batch-2022-onwards.pdf>)