



**DEPARTMENT OF COMMERCE**  
**MUHAMMED ABDURAHIMAN MEMORIAL**  
**ORPHANAGE (MAMO) COLLEGE**

[Govt. Aided First Grade College & Affiliated to University of Calicut.  
Re-Accredited by NAAC with A Grade]

**CURRICULUM FOR CERTIFICATE COURSE**

**CERCM003: INCOME TAX**  
**ASSESSMENT**

**OFFERED DURING THE**  
**ACADEMIC YEAR 2018-19**  
**[APPROVED BY ACADEMIC COMMITTEE, MAMO COLLEGE]**



MANASSERY, MUKKAM POST,  
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## DEPARTMENT OF COMMERCE

### CURRICULUM FOR CERTIFICATE COURSE - CERCM003

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# INSTITUTIONAL VISION, MISSION & OBJECTIVES 01



VISION

**VISION:** Build Scientifically Oriented, Intellectually Accomplished, Morally Upright and Socially Committed youth who can play a constructive role in Nation Building.



MISSION

**MISSION:** Intellectual, social and economic empowerment of the youth in general and women, minorities, orphans and the destitute in particular by providing quality, value-based higher-education.



OBJECTIVES

**OBJECTIVES:** Pursuit of Excellence, Harnessing technology, Thrust on value-based education, Nurturing Excellence and Moulding the youth for Nation Building



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## VISION, MISSION, OBJECTIVES & CORE VALUES OF THE DEPARTMENT 02



VISION

**VISION:** Envisions providing excellent and valuing based education to the youth with a holistic concern for better life, to the environment, society and the nation in one piece.



MISSION

**MISSION:** To foster the success of the youth through innovative and learning opportunities resulting in all-round development with ability to excel in changing business world



**OBJECTIVES:** (a) Create more interest among the students in the commerce subject. (b) Enable every student to cope up with the latest developments in commerce and industry. (c) Create more interest among the students in the commerce subject. (d) Develop a creative and positive attitude to achieve the heights of growth and prosperity through employment and entrepreneurship and (e) Inculcate a sense of civic responsibility, social commitment, and moral accountability among the students through social activities.



VALUES

**CORE VALUES:** Innovation, initiation, dynamism, professionalism, service motto



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## B.Com: PROGRAMME EDUCATIONAL OBJECTIVES (PEOs) 03

After 4 to 5 years of graduation, the career and professional accomplishments attained by the Commerce Graduates would reflect that the programme really prepared the graduates to deal with the real world, where they could apply and use the skills and knowledge they have learned to good use.

Specifically, the graduate would be:



**PEO1:** Capable of making a positive contribution to the accountancy in public practices, government and industries.



**PEO2:** Able to pursue research in their chosen field of marketing, finance and HR.



**PEO3:** Able to demonstrate team spirit, skills and values, continue to learn and adapt to change thought their professional carrier.



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# B.Com: PROGRAMME SPECIFIC OUTCOME (PSOs) 04

On successful completion of a Bachelor Degree in Commerce, the graduates would be able to:



**PSO1:** Understand the basics of computer application in business



**PSO2:** Know basic idea regarding E- commerce, E-Business, Digital marketing, etc.



**PSO3:** Acquire skills in office automation tools, computerized Accounting and ERP.



**PSO4:** The application of mathematical and statistical tools in commerce, economics and industry.



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## B.Com: PROGRAMME OUTCOMES (POs) 05

The students graduating from B.Com Programme should be able to:



**PO1:** Familiarize basic characteristics of commerce and industry and analyse the operation of different organizations in different dimensions.



**PO2:** Understand the economy as whole and evaluate the role played by various components like households, markets, financial institutions, companies, government etc.



**PO3:** Learn the market and its working mechanism and marketing process.



**PO4:** Demonstrate leadership qualities required to lead the diverse teams and small groups to achieve the common goals of the organization.



**PO5:** Apply the different tools and techniques for solving the problems in their work environment and field of study.



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**PO6:** Develop a general idea regarding career opportunities in job market and clear view of demanding skills to be acquired for the respective jobs.



**PO7:** Pursue higher education in the field of Commerce, Business and Finance with the clear understanding of basic concepts required.



**PO8:** Prove proficiency to qualify competitive professional examinations at national and international levels.



**PO9:** Develop business ideas and start ventures through the knowledge imparted during the programme.



**PO10:** Apply skills in using software like ERP, Accounting Software, Equity Trading Apps, etc.



**PO11:** Apply ethical principles and commit to professional ethics and responsibilities and norms of the accounting practices.



**PO12:** Communicate effectively with the accounting professional community and with society at large. Be able to write effective reports documentations.



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## CERTIFICATE COURSE

# CERCM003: INCOME TAX ASSESSMENT 06

## COURSE CURRICULUM

Course Name	Income Tax Assessment
Course Code	CERCM003
Year	2018 - 2019
Course Designer	Mr. Ramesh K
Course Duration	30 Hrs
Course Schedule	June to September
Maximum Students Intake	60 Students



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#### 1. COURSE LEVEL

Foundational, skill-oriented certificate programme.

#### 2. PREREQUISITE

None.

#### 3. COURSE INTAKE & ADMISSION

Maximum 60 students will be given admission to the course based on First-Come-First-Serve basis. All the students of the MAMO College are eligible for free enrolment for the course. The enrolment notification will be issued for the course well in advance of the commencement of the course.

#### 4. COURSE COORDINATOR

Mr Ramesh K, P.G Department of Commerce

#### 5. COURSE PREAMBLE

Due to digitisation of banking transaction and popularisation of PAN and Aadhar linking, all people are exposed to the direct surveillance of the income tax authority, which brings wide opportunities in income tax assessment of the individuals on yearly basis. The course will provide essential requirements of income tax e-filing.

#### 6. DURATION

Total Duration: 30 Hrs. [Contact Hrs. 10 Hrs. Course Woks: 14 and Assessment Works: 6]



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## 7. CURRICULUM FOCUS

Enhance the employability of the learners through curriculum enrichment for additional skill development.

## 8. COURSE OBJECTIVES

Learners are exposed to

- (a) Able calculate total income of individuals as per tax law
- (b) Acquire E- filing techniques.

## 9. SKILL EXPECTED

On the successful completion of the course, learners will be able to:

- (a) Able to calculate individual tax liability
- (b) Electronic filing skill

## 10. COURSE OUTCOMES

Upon the successful completion of the course, learners will be able to:

CO No	Course Outcome(CO)	Skill/Knowledge Attainment Level Based on Revised Bloom's Taxonomy
CO1	Calculate total income of the individual	Apply
CO2	Fix errors in calculating error	Apply
CO3	Convert calculated income to e-filing platform	Apply



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#### 11. MAPPING OF COs WITH PSO<sub>s</sub> AND PO<sub>s</sub>

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	1	1	2	1	1	1	1	1	2	3	2	2	1	2	1	1
CO2	2	2	2	1	1	1	1	1	2	3	1	2	2	1	1	2
CO3	2	2	1	2	2	1	2	2	2	2	1	2	1	1	2	2
AVG	1.7	1.7	1.7	1.3	1.3	1.0	1.3	1.3	2.0	2.7	1.3	2.0	1.3	1.3	1.3	1.7

#### 12. MODULE-WISE COURSE CONTENTS

##### MODULE - 1: INTRODUCTION TO DIRECT TAX

**MODULE DURATION:** 07 Hrs. [Contact Hrs. 2 Hrs. Course Woks: 4 and Assessment Works: 1]

**MODULE CONTENT:** History of income tax – direct and indirect tax – assessment- residential status and incident of tax

**MODULE OUTCOME:** On successful completion of the module learners can familiarize with the types of tax, assessment and incident of tax based on residential status

##### MODULE - 2: HEADS OF INCOME

**MODULE DURATION:** 15 Hrs. [Contact Hrs. 6 Hrs. Course Woks: 6 and Assessment Works: 3]

**MODULE CONTENT:** Income from salary - house property - business or profession - capital gain - other source -deductions

**MODULE OUTCOME:** On successful completion of the module, learners will be able understand the various heads of income for calculating gross total income



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#### MODULE - 3: FILING OF RETURN

**MODULE DURATION:** 08 Hrs. [Contact Hrs. 2 Hrs, Course Woks: 4 and Assessment Works: 2]

**MODULE CONTENT:** Gross Total Income – Total Income Calculation – Rules of Assessment- PAN, - E-filing- ITR forms – filling of ITR forms

**MODULE OUTCOME:** On completing the module, learners will be able to calculate total income and upload the same in ITR forms provided by the income tax e-payment portal.

#### REFERENCES:

1. Dr. Mehrotra and Dr. Goyal, *Direct Taxes – Law and Practice*, Sahitya Bhavan Publication.
2. B.B. Lal, *Direct Taxes*, Konark Publisher (P) ltd.

#### 13. DELIVERY MODE

The course employs multi-mode delivery mechanism including contact lecture, online videos, and courses from NPTEL, Online and offline course works.

#### 14. DELIVERY SCHEDULE

June to September.

#### 15. DETAILED COURSE DELIVERY PLAN

Hour	Delivery Mode and Activity	Topics to be Covered
1	Contact Hour - 1: Classroom Discussion	Introducing the Course
2	Contact Hour - 2: Classroom Demonstration	Residential status & Incident of tax with problem



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Hour	Delivery Mode and Activity	Topics to be Covered
3	Course Work – 1 , Assignment	History of Tax
4	Course Work – 2: Course Assignment	Scope of Indirect tax
5	Course Work – 3: Course Assignment	Problems relate to residential status
6	Course Work – 4: Course Assignment	Problems relate to incident of tax
7	Assessment Hour -1	Solve the problem biased on residential status
8	Contact Hour - 3: Classroom Discussion	Computation of salary income
9	Course Work-5: Course Assignment	Collect the details about allowances & perk
10	Contact Hour - 4: Classroom Demonstration	Solve the problems under the head salary
11	Contact Hour - 5: Classroom Demonstration	Discuss income under the head house property & solve problems
12	Course Work – 6: Course Assignment	Collect the details of deduction out of Gross Annual Value & Annual Value
13	Assessment Hour- 2	Solve the problems of income under the head salary & house property
14	Contact Hour - 6: Classroom Demonstration	Discuss income under the head business or profession with problem
15	Course Work – 7: Course Assignment	Allowable deduction under the head business or profession



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Hour	Delivery Mode and Activity	Topics to be Covered
16	Contact Hour - 7: Classroom Discussion Demonstration	Income under the head capital gain & Problems
17	Course Work – 8 : Course Assignment	Capital assets – long term & short term
18	Assessment Hour -3	Question biased on business or profession & capital gain
19	Course Work – 9 : Course Assignment	Income from other source– project work
20	Contact Hour - 8: Classroom Demonstration	Assessment of individual
21	Course Work – 10 : Course Assignment	Deduction out of Gross Total Income – Project work
22	Contact hours- 9, Discussion & Demonstration	Assessment of tax liability
23	Assessment Hour - 4	Solve problems relate to Computation of tax liability of Individuals
24	Contact Hours -10, Discussion	Filing of return
25	Course Work – 11: Course Assignment	Type of assessment & filing of return
26	Course Work – 12: Course Assignment	PAN & E - filing
27	Course Work – 13: Course Assignment	ITR forms
28	Course Work – 14: Course Assignment	Filing of ITR forms



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Hour	Delivery Mode and Activity	Topics to be Covered
29	Assessment Hour - 5	Filing of return
30	Assessment Hour - 6	Course End Assessment

## 16. ASSESSMENT COMPONENTS

Total Marks: 100

**CLASSROOM AND GROUP PARTICIPATION: 20 Marks.** This component aims at testing the course content understanding and the reflection skills and their attainment levels.

**COURSE WORK: 30 Marks.** This component aims at testing the skill attainment levels of the learners in analysing and implementing the real-world problem.

**MID-COURSE ASSIGNMENT: 20 Marks.** This component aims at testing the module-wise attainment levels of the course objectives and course outcome and module outcomes.

**END-COURSE ASSESSMENT: 30 Marks.** This component aims at testing overall attainment levels of the course with respect to course objectives, course outcome and module outcomes.

## 17. COURSE EVALUATION & GRADING

The course evaluation is done/coordinated entirely by the course coordinator. The following 10-point Indirect Grading System is used for awarding grades to students:

Percentage of Mark	Letter Grade	Interpretation	Class
95 and above	O	Outstanding	First Class with Distinction



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85 to below 95	A+	Excellent	First Class with Distinction
75 to below 85	A	Very good	First Class with Distinction
65 to below 75	B+	Good	First Class
55 to below 65	B	Satisfactory	First Class
45 to below 55	C	Average	Second Class
35 to below 45	P	Pass	Third Class
Below 35	F	Failure	Fail
Incomplete	I	Incomplete	Fail
Absent	Ab	Absent	Fail

The grade is awarded by the course-coordinator by considering the overall performance of the learner in all the assessment component of the course.

## 18. GRIEVANCE REDRESSAL

The grievances, if any, can be submitted to the Head of the Department for its redressal. Those grievances that cannot be redressed by HoD can be forwarded to Academic Council of the College for final decision on the matter.

## 19. ISSUANCE OF CERTIFICATES

The Course Completion Certificate will be issued to all the successful candidates showing the Total Marks and Grade Obtained.



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