Maulana Abul Kalam Azad University of Technology, WB
(Formerly known as West Bengal University of Technology)
Syllabus of BBA(Accountancy, Taxation & Auditing)
Effective from academic session 2023-24

SEMESTER VII[With Honors]

BBA ATA 701:

INDIRECT TAX LAW PRACTICES

Course Objectives

CO1: To develop a comprehensive understanding of the evolution of India's indirect tax system, the rationale behind the implementation of the Goods and Services Tax (GST) and the constitutional and structural framework governing GST in India.
CO2: To equip students with the knowledge and analytical skills required to determine taxable supply, levy of GST, time and place of supply, valuation of taxable goods and the applicability of various GST provisions in practical business situations.
CO3: To enable students to apply GST provisions relating to Input Tax Credit (ITC), computation of GST liability and registration requirements, thereby preparing them to address taxation issues encountered by businesses in the Indian economy.

Course Outcomes

After successful completion of this course, students will be able to:
CO1: Explain the evolution of indirect taxation in India, distinguish between direct and indirect taxes and describe the structure, types, and functioning of the GST regime, including the role of the GST Council.
CO2: Analyze GST-related transactions by identifying taxable events, determining the nature of supply, applying the concepts of time and place of supply and computing the value of taxable supplies in accordance with GST provisions.
CO3: Compute GST liability by applying Input Tax Credit (ITC) provisions, understand the documentation and registration requirements under the CGST Act and demonstrate practical competence in GST compliance for business organizations operating in India.

Unit-1: Basic Concept of Indirect tax and Goods & Services Tax (GST) [Lecture Hours: 8]
Concept of indirect tax, Difference between direct and indirect tax, Pre-GST indirect tax structure in India, Major defects in the structure of indirect tax prior to GST, Rationale for GST, Post GST indirect tax structure in India, Concept, Structure and Types of GST, Taxes subsumed into GST, Application of IGST, CGST, SGST & UTGST, Non applicability of GST, GST Council (Concepts and Composition) and Compensation Cess.

Unit-2: Taxable Event and Supply [Lecture Hours: 10]
Taxable event in GST, Supply as per CGST Act, Activities treated as supply under schedule I & II and supply of neither goods or services under Schedule III (basic concept with simple case study), Types of supply – Inward supply, Outward supply, Taxable supply, Non taxable supply, Exempt supply, Zero rated supply, Intra state and inter state supply of goods (basic concept only), Composite supply, Mixed supply and their taxability.

Unit-3: Levy of GST and Exemption from GST [Lecture Hours: 6]

Basis of charge of GST, Forward and Reverse charge (basic concept excluding specific goods & services), Rate of GST, Basic concept of exemption from GST.

Unit-4: Time of Supply of Goods [Lecture Hours: 10]

Time limit for issue of invoice for supply (including goods sent on approval for sale or return), Determination of time of supply under Forward and Reverse charge, Time of supply in case of excess payment.

Unit-5: Place of Supply of Goods [Lecture Hours: 10]

Determination of nature of supply of goods (domestic and import); clear understanding of intra-state and inter-state supply.

Unit-6: Value of Supply of Goods [Lecture Hours: 10]

Computation of value of supply of goods under Transaction value [Sec 15(1)], Inclusions and exclusion of items for computation of value of supply of goods, Value inclusive of tax.

Unit-7: Input Tax Credit (ITC) and Computation of GST Liability [Lecture Hours: 16]

Tax invoice, Debit and Credit note, Bill of supply (concept only), Meaning of ITC, Eligibility for availing ITC [Sec 16(1)], Conditions to be satisfied and time limit for availing ITC [Sec 16(2), 16(4)], ITC on Capital goods (including impact of depreciation claimed/not claimed and removal of capital goods after use), Apportionment of ITC where (i) Goods are used partly for business purpose and partly for other purposes, (ii) Goods are used partly for effecting taxable supply including zero rated supply and partly for exempted supply, Utilisation of ITC for payment of tax, Computation of GST liability.

Unit-8: Registration: [Lecture Hours: 5]

Need for registration, Persons liable for registration (Sec 22), Persons not liable for registration (Sec 23), Provisions for compulsory and voluntary registration, Cancellation or suspension of registration.

Suggested Readings

1. Datey V.S., Indirect Taxes Law And Practice, Taxmann

2. Sanjeev Kumar, Systematic Approach to Indirect Taxes, Bharat

3. Bangar and Bangar, Students' Guide to Indirect Taxes, AadhyaPrakashan

4. Dr. H.C.Mehrotra& V.P. Agarwal, Indirect Tax, SahityaBhawan Publications

BBA ATA 702

RESEARCH METHODOLOGY-II

Course Objectives

1. To introduce students to the basics of research design, including the features of a good research study and how to formulate and identify research problems effectively.
2. To familiarize students with the preparation of a research proposal and the importance of clear problem formulation in guiding research.
3. To provide understanding of qualitative research methods, including the development of conceptual frameworks, and data collection techniques such as FGDs, in-depth interviews, ethnographies, participatory methods, and participant observation.
4. To explain the concepts of hypothesis testing, including types of errors and their significance in research analysis.
5. To clarify statistical concepts such as degree of freedom and different sampling techniques used in research.
6. To build foundational knowledge on measures of central tendency and dispersion, including the calculation and interpretation of standard deviation.
7. To develop skills in correlation and regression analysis to study relationships between variables.
8. To introduce parametric statistical tests, specifically the t-test and z-test, for hypothesis testing in research.

Course Outcome

Sl. No.	Course Outcome	Mapped Modules
1	Understand the fundamentals of research design and the characteristics of good research.	Module I, Unit 1(a)
2	Identify and formulate research problems and prepare effective research proposals.	Module I, Unit 1(b)
3	Apply qualitative research methods such as FGDs, in-depth interviews, and ethnographic techniques.	Module I, Unit 1(c)
4	Explain the process of hypothesis testing, including the concept of significance and types of errors.	Module I, Unit 2(a)
5	Understand the concept of degree of freedom and distinguish between various types of sampling methods.	Module I, Unit 3
6	Compute and interpret measures of central tendency, dispersion, and standard deviation.	Module II, Unit 1
7	Analyze relationships between variables using correlation and regression techniques.	Module II, Unit 2
8	Conduct parametric tests like t-test and z-test for hypothesis testing.	Module II, Unit 3

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Module 1

Unit 1-

a) Research Design, Features of a good Research **(10 L)**

Meaning and Nature of Research, Research Process, Types of Research, Research Design, Characteristics of Good Research, Scientific Method in Research

b) Research Proposal Identification & Formulation of a Research Problem**. (5L)**

Identification of Research Problem, Formulation of Research Problem, Research Objectives, Research Proposal Writing, Importance of Research Proposal

c) Research Methods - Qualitative (Development of conceptual framework & Qualitative methods): **(5L)**

Conceptual Framework Development, Qualitative Research Design, Focus Group Discussions (FGDs), In-depth Interviews, Ethnographic Studies, Participatory Research Methods, Participant Observation

Unit 2-Testing of Hypothesis and Significance – Introduction & Concept of Errors **(10L)**

Meaning of Hypothesis, Types of Hypothesis, Steps in Hypothesis Testing, Significance

Testing, Level of Significance, Type I Error, Type II Error, Decision Rules in Hypothesis

Testing

Unit 3- a) Degree of freedom, b) Types of Sampling**. (10L)**
a) Degree of freedom: Concept and Importance, Applications in Statistical Testing

b) Types of Sampling: Census vs Sample, Probability Sampling : Simple Random Sampling, Stratified Sampling, Systematic Sampling, Cluster Sampling; Non-Probability Sampling : Convenience Sampling, Judgment Sampling, Quota Sampling, Snowball Sampling

Module 2

Unit 1-Measure of central tendency, dispersion, Standard deviation**. (10L)**

Measure of central tendency: Mean, Median, Mode

Standard deviation: Range**,** Quartile Deviation**,** Mean Deviation, Variance, Standard Deviation**,** Interpretation and Applications

Unit 2- correlation and regression analysis.(**10L)**

Meaning and Significance,Types of Correlation, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation, Concept of Regression, Regression Lines, Simple Linear Regression, Applications in Business Research

Unit 3- Parametric Tests- T-test and Z- test(**15L)**

Meaning and Assumptions, One-Sample t-Test, Two-Sample t-Test, Meaning and Applications, Testing Mean and Proportion, Interpretation of Results

Suggested Readings:

1. C.R. Kothari- Research Methodology
2. N.G. Das- Statistics.
3. "Fundamentals of Statistics" by S.C. Gupta
4. "Business Statistics" by R.S. Bhardwaj

Module No	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (if applicable)	Remarks (Ifany)
Module 1/ Unit 1	Research design, features of good research, research	20	20	1	6		
	proposal identification, research methods						
Module 1/ Unit 2	Testing of hypothesis and significance	10	13	2	6		
Module 1/ Unit 3	Degrees of freedom, types of sampling	10	17	3	6		
Module 2/ Unit 1	Measures of central tendency, dispersion standard deviation	10	20	4	6		

Module 2/ Unit 2	Correlation and regression analysis	10	17	5	6		
Module 2/ Unit 3	Parametric tests	15	13	6	6		

Appendix – 1A

Summer Internship-II

Course Code: BBATA 781

Course Title: Summer Internship

Course Code	:	BBATA 781
Course Title	:	Summer Internship
Number of Credits	:	4
Course Category	:	SEC

Course Objective(s):

The summer internship aims to provide students with an integrative learning experience that combines professional work in a real-world organization with rigorous academic research. Through an action research project, students will develop and apply theoretical knowledge to practical challenges, enhancing their problem-solving, critical thinking, and communication skills. This course aims to bridge the gap between academic study and professional practice, preparing students for successful careers in their chosen fields.

Summer Internship Student Engagement Process:

An internship/capstone project is a structured, hands-on learning experience integrating academic knowledge with pre-professional work activities. It mutually benefits both the student-intern and the host organization. Interns apply foundational skills from their studies to real-world tasks, enhancing their practical experience. Placement sites outline clear expectations, duties, and performance goals for the interns. They also offer regular supervision and feedback to guide the interns' development. This experiential learning helps students build valuable industry-specific skills, gain insights into their chosen field, and improve their employability upon graduation.

Step 1.

Orientation Session: The orientation session for the internship/capstone project is designed to provide students with a comprehensive overview of what to expect and how to succeed in their upcoming professional experience. The session aims to bridge the gap between academic learning and practical application in a real-world setting.

Step 2.

Identify an internship: Students research opportunities that align with their career goals and academic background. They explore various platforms, such as online job boards, networking events, and professional associations, to find positions that offer relevant hands-on experience and skills in their chosen field.

Step 3.

Internship agreement Form: The Student, Mentor, and internship Coordinator in the Industry will complete the internship agreement form.

Step 4.

Start of Internship: The internship lasts eight weeks. Interns are expected to commit to 20 hours per week, allowing for a balanced integration of work and learning. The internship mentor will arrange specific schedules. This structure ensures that interns gain substantial experience while accommodating any academic commitments. Regular check-ins and progress reviews will be conducted to support intern development and address any challenges, ensuring a productive and enriching internship experience.

Step 5.

Submission of Report:

Front Page: Student Name, Course, Internship Company, Duration, Mentor Internship Agreement FormInternship Certificate Introduction & background of the Company Roles & responsibilities as an Intern Weekly work allotment & completion report Challenges & Solutions Learning from the internship onclusion

Step 6.

Internship Evaluation: The Viva Voce for internship evaluation is an oral exam where interns present their experiences, learning, and contributions. It involves summarising their role, key projects, and applied skills. Interns discuss the knowledge gained, application of academic theories, and challenges faced, including how they were addressed. They reflect on their professional development and how the internship influenced their career goals. Feedback from supervisors and industry insights are also shared. Examiners ask questions to delve deeper into the intern's understanding and experiences. This evaluation assesses the intern's ability to articulate their growth and readiness for professional work. The review of the work done by students will be carried out after two weeks of report submission. The internal examiner will evaluate the student's submission.

Course Outcome:

After the course, the outcomes are as follows under

1. Application of theoretical knowledge to real-world scenarios.
2. Development of professional skills and networking opportunities.
3. I understand workplace culture and dynamics.
4. Hands-on experience in a chosen field.