## **TECNIA INSTITUTE OF ADVANCED STUDIES**

Grade 'A' Institute

# Department of Management Sciences Bachelor of Business Administration (BBA)

Scheme and Syllabus (w.e.f. AS 2021-22)

Course Code: BBA 301 Course Name: Goods and Services Tax L - 3, T - 0 Credits – 3

**Objective:** The course aims to provide understanding of the latest provisions and implications of GST Law.

### **Course Outcomes:**

- **CO1:** Understand the concept of GST.
- **CO2:** Undertake Assessment of GST.
- **CO3:** Recognize the steps to file GST returns.
- **CO4:** Understand offences and penalties under GST.
- **CO5:** Comprehends the role of GST Practitioner.

#### **CO-PO Mapping**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	3	3	3	2	2
CO2	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	2	3
CO4	3	2	3	2	3	2	2	2
CO5	3	2	3	2	3	2	2	2
AVG	3	2.4	3	2.4	3	2.4	2	2.4

#### BBA 301 – Goods and Services Tax