

Year	: THIRD	Course Code	: MGT-302 (CC)
Semester	: FIRST	Course Title	: TAXATION
Total Credit	: 3 (Three)	Total Class	: 45 Hours

Rational of the Course:

This course is designed to make the students capable of calculating income tax for both individuals and organizations. The students can learn tax calculation systems and policies of individual and corporate taxation.

Intended Learning Objectives (ILO):

The objectives of the course are:

1. To provide a very clear and detailed understanding of taxation in the context of Bangladesh.
2. To make students familiar with taxation rules and regulations, VAT, Wealth Tax etc. and they will be able to calculate the taxes by their own.

Course Learning Outcomes (CLO): After successful completion of the course, the students will be able to:

CLO No	CLO Statement	Corresponding PLO
CLO1	Understand the basic knowledge of taxation and tax laws in Bangladesh.	PLO1
CLO2	Learn income tax history, purpose of income tax, characteristics, classifications of income, assessment of income tax.	PLO4
CLO3	Compute income tax and allowable deduction under different headings.	PLO8
CLO4	Learn how to assess individual tax and how to submit tax return.	PLO5
CLO5	Know about income tax authorities in Bangladesh and its functions along with the reasons of penalties related with Tax and VAT and how to avoid the penalties.	PLO7
CLO6	Understand wealth tax, VAT, Custom duty, and assessment of those taxes.	PLO7
CLO7	Learn about tax evasion and tax avoidance.	PLO7

Course Learning Outcomes	Course Contents	Lec.	Teaching Learning Strategy	Assessment Strategy
CLO-1	Introduction: Objective of Taxation-Types of taxes in Bangladesh-Incidence-Shifting of burden.	4	Class Lecture	Class Attendance: 10 Marks. In course Assessment: 20 Marks (Class Test/ Class Presentation (Individual/Group)/ Home Assignment/ Quiz Semester Final Examination: 70 Marks
	Academia and Practitioner Discussion	1	Tax Authorities (Rajshahi Zone)	
CLO-2	History of Income Tax Act: Income for tax purposes-Characteristics-Classifications of income and their effects-Exceptions-Income year and assessment year-Assesses-Residential status of assesses and tax liability-Determination of total income.	4	Class Lecture Open discussion	
	Students Assessment 1	1	Students Participation	
CLO-3	Computation of Income: Employment, Interest on Securities, Income from House Properties, Agricultural Income, Income from Business Profession, Capital Gain, Income from Other Sources, and allowable deduction under each head.	10	Class Lecture Open discussion	
CLO-4	Tax return and Assessment of Individuals: Self Assessment, Universal Self Assessment and Spot Assessment.	5	Class Lecture Exercise	
CLO-5	Income Tax Administrative Authorities and Taxes Appellate Tribunal: Appointment, Power, Functions, Imposing of Penalties.	2	Class Lecture Group discussion	
	Self Assessment Exercise (Tax Return Preparation)	5	Students Participation	
	Students Assessment 2	1	Students Participation	
CLO -6	Wealth tax- VAT and Custom Duty-Assessment	2	Class Lecture	

			Exercise
CLO-7	Tax evasion and avoidance: Methods and Techniques-Preventive measures.	2	Class Lecture Exercise
	Group Presentation	8	<i>Students Participation</i>

Text Book:

- **Income Tax Act 2023**, Act # 12, Bangladesh Gazette, 22 June 2023
- M. Morshed & Others, **Income Tax**.
- Bapan, Bari, Mehedi, **2022 Income Tax Law**.