DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY, AURANGABAD.

CIRCULAR NO.SU/ Faculty of Com.& Mgt./B.VOC./31/2022.

It is hereby informed to all concerned that, on the recommendation of Dean, Commerce & Management the Hon'ble Vice-Chancellor has **accepted the curriculum of following B.Voc. Courses under Choice Based Credit and Grading System in** his emergency powers under Section-12 [7] of the Maharashtra Public Universities Act, 2016 on behalf of the Academic Council as appended herewith:

Sr.No.	Course Name	Semester
1.	B.Voc in Taxation and GST Accounting	III to IV

This is effective from the **Academic Year 2020-21 and 2021-22** and onwards. This curriculum is also available on the University website www.bamu.ac.in.

All concerned are requested to note the contents of the circular and bring notice to the students, teachers and staff for their information and necessary action.

University campus,
Aurangabad-431 004.
Ref. No.SU/B.voc./Curri./2021-22/13477-87
Date: 04.05.2022

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Deputy Registrar,
Academic [Syllabus]
Section.

Copy forwarded with compliments to :-

1] **The Principal All Affiliated Concerned Colleges, Dr. Babasaheb Ambedkar Marathwada University, Aurangabad.**
2] **The Director,** University Network & Information Centre, UNIC, with **a request to upload the curriculum along with this Circular on University Website.**

Copy to :-

1] The Director, Board of Examinations & Evaluation, Dr.BAMU, A'bad
2] **The Concerned Section, Examination Branch,**
3] The Section Officer, [Eligibility Unit],
4] **The Programmer [Computer Unit-1] Examinations, section,** Dr. BAMU, A'bad
5] **The Programmer [Computer Unit-2] Examinations, section,** Dr. BAMU, A'bad
6] The In-charge, [E- Suvidha Kendra],
7] The B.Voc Section, Dr. BAMU, A'bad
8] The Public Relation Officer,
9] The Record Keeper,

DR. BABASAHEB AMBEDKAR MARATHWADA UNIVERSITY AURANGABAD

SYLLABUS OF
BACHELOR OF VOCATIONAL

IN

B.Voc.in - Taxation and GST Accounting
SEMESTER- III & IV

Choice Based Credit System

Effective form the Academic Year

2020-21 and 2021-22 & Onwards

2021-22

Dr. Babasaheb Ambedkar
Marathwada University, Aurnagbad

Affiliated college

Shri Chhatrpati Shivaji College, Omerga
Dist: Osmanabad (MAH)

Curriculum Structure

B.Voc. Second Year Semester III & IV

From 2021-22

Bachelor of Vocation

In

Taxation and GST Accounting

Choice Based Credit System

Approved by UGC

Submitted by

Principal,

Shri Chhatrapati Shivaji College, Omerga,

Dist. Osmanabad-413606

4/5/22

Bharat Shikshan Sanstha's

SHRI CHHATRAPATI SHIVAJI COLLEGE OMERGA

Tq. - Omerga Dist. - Osmanabad - 413606 (MS), INDIA

(Est. - June, 1959)

ISO certified by TUV Austria

Principal

Dr. G. H. Jadhav

M.Sc., Ph.D.

Contact - Phone & Fax : (O) - 02475-252020, (R.) 252026.

e-mail : scsco2001@yahoo.com - website : www.scsco.org.in

(Affiliated to Dr. Babasaheb Ambedkar Marathwada University, Aurangabad)

Ref. No. 8846/2021-22/ Date. 8/10/2021

To

The Syllabus Section

Dr. Babasaheb Ambedkar Marathwada University,

Aurangabad

Subject: Submission syllabus of (B.VOC.) in Taxation and GST Accounting Second Year Semester III and Semester IV for Approval

Respected Sir,

With reference to the above cited I am herewith forwarding the syllabus of B. Voc. in Taxation and GST Accounting of Second Year (Semester- III and Semester IV).

Kindly accept it and Approved.

Thanking You

Principal

Bharat Shikshan Sanstha's

SHRI CHHATRAPATI SHIVAJI COLLEGE, OMERGA

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Second Year – Semester- III

SYLLABUS

Sr. No.	Course Code	Name of Course	Contact Hours Per Week		Evaluation Scheme		Credit
			L	P	CIA	SEE	
Semester –III		General Education Component					
1	VOC-301	English for Entrepreneur -III	**4**	**0**	**20**	**80**	4
2	VOC-302	Professional Ethics	**1**	**2**	**10**	**40**	1+1
3	VOC-303	Banking	**2**	**0**	**10**	**40**	2
4	VOC 304	Corporate Accounting –I	**4**	**0**	**20**	**80**	4
Semester –III		Skill Education Component					
1	VOC-311	Computerized Accounting with GST –I	4	0	20	80	4
2	VOC -312	Cost Accounting -I	4	0	20	80	4
3	VOC -313	Goods & Service Tax (GST) Accounting-I	4	0	20	80	4
4	VOC -321	Lab course work on Computerized GST Accounting	0	4	50	--	2
5	VOC -322	Lab course work on Computerized Taxation	0	4	50	--	2
	VOC -323	Training and Development on GST Accounting Taxation	0	4	50	--	2
&			23	14	270	480	30

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Second Year – Semester –IV

SYLLABUS

Sr. No.	Course Code	Name of Course	Contact Hours Per Week		Evaluation Scheme		Credit
			L	P	CIA	SEE	
Semester –IV		General Education Component					
1	VOC-401	English for Entrepreneur -IV	**4**	**0**	**20**	**80**	4
2	VOC-402	Business Economics	**2**	**0**	**10**	**40**	2
3	VOC-403	Insurance	**2**	**0**	**10**	**40**	2
4	VOC 404	Corporate Accounting –II	**4**	**0**	**20**	**80**	4
Semester –IV		Skill Education Component					
1	VOC-411	Computerized Accounting with GST –II	4	0	20	80	4
2	VOC -412	Cost Accounting –II	4	0	20	80	4
3	VOC -413	Goods & Service Tax (GST) Accounting-II	4	0	20	80	4
4	VOC -421	Lab course work on Computerized GST Accounting	0	4	50	-	2
5	VOC -422	Lab course work on Computerized Taxation	0	4	50	-	2
6	VOC -423	Training and Development on GST Accounting & Taxation	0	4	50	-	2
	VOC -431	Implant Training/ Field Internship- I	0	120	100	-	4
			24	132	370	480	34

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Second Year Semester –III

English for Entrepreneur –III

Paper Code -VOC-301

Credit – 04
Total Marks = 100
Theory 80+ Sessional 20

COURSE OBJECTIVES:

To introduce students to multi business communication skills.
To inspire students for enterprise through prose reading.

LEARNING OUTCOMES –

On the completion of this course students should be able to know writing skill through grammar.

UNIT –I: BUSINESS COMMUNICATION **[10 Hrs.]**

(A) TRASACTIONAL WRITING:
1. Standard Business Letters
2. Handling Letters of Complaint

(B) DISCUSSIONS/MEETINGS/TEAM SKILS
1. Preparing Agenda for Meetings
2. Writing Minutes for Meetings

(C) JOBS AND CAREERS
1. Applying for Jobs
2. Writing Cover Letters for Resumes

UNIT II- PROSE FOR BUSINESS INSPIRATION **[10 Hrs.]**

1) On the Education of a Man of Business-Arthur Helps
2) In the Office-A.S.Hornby
3) When Ideas Make Money-Shamila Ganeshan
4) Appro JRD-Sudha Murthy
5) The Man Who E-Mailed the World-Po Bronson

UNIT III- : GRAMMAR: WRITING SKILL **[10 Hrs.]**

1) THE SENTENCES:
   i) Simple Sentences.
   ii) Clauses and its Kinds.
   iii) Complex Sentences.
   iv) Compound Sentences.
2) Use of Punctuations and Capital Letters

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)
Semester –III
Professional Ethics

Paper Code -VOC-302

Credit – 02
Total Marks = 50
Theory 40+ Sessional 10

COURSE OBJECTIVES:

- To appreciate ethical dilemma while discharging duties in professional life.
- To know the need of Business Ethics.
- To be aware of the need for Corporate Social Responsibility

LEARNING OUTCOMES:

On the completion of this course students should be able to recognize professional values in the business and profession.

Unit-I Moral Values: **[06 Hrs.]**

Morals, Values, Definition - Need for values, Kinds of Values, Value conflicts, Clarification and Value acceptance.

Unit - II Ethics: **[06 Hrs.]**

Definition and meaning. Elements/components - Autonomy, Integrity, Work ethics, Survey Learning Civic Virtue. Respect of others. Living peacefully. Caring. Sharing. Honestly. Courage Values at Time. Co-operation. Commitment. Empathy. Self-confidence. Character. Spirituality

Unit - III Ethical Theory: **[06 Hrs.]**

Classic. Deontology. Theology. Contemporary -Feminist Ethics. Justices. Ethics value Ethics.

Unit - IV Profession: **[06 Hrs.]**

Profession meaning, two models of Professionalism. Three types of Ethics or morality. Ethics in different professions. Code of Professional Ethics. Implementation of Ethical Code in organisation.

Unit - V Ethical Practices and Issues: **[06 Hrs.]**

Professional organisation, statement, positions. Barriers to ethical practices. Strategies for individuals. Ethical Decision making. Corporate Social responsibilities.

Reference Books:

1. The professional by Subroto Bagchi

2. Mike Martin and Roland Schinzinger, "Ethics in Engineering", McGraw-Hill, New York 1996.

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –III

Banking

Paper Code -VOC-303

Credit – 02
Total Marks = 50
Theory 40+ Sessional 10

COURSE OBJECTIVES:

To enable the students for getting hand on experience of Banking Business.

To understand the banking concept and terminology

LEARNING OUTCOMES:

On the completion of this course students should will familiar with use of Banking

UNIT-I- AN OVERVIEW OF BANKING INDUSTRY [12 Hrs.]

Definitions of Banks, Evolution of Banking System in India. Structure of Indian Banking, Bank Crises in India, Critical evaluation of Banking Industry in India.

UNIT-II - Commercial Banking [15 Hrs.]

Meaning and Definitions of Commercial Bank, Functions of Commercial Bank Services Offered by Commercial Bank.

Retail Banking- Meaning, Features, Significance of Retail Banking. **Corporate Banking-** Meaning, Features, Significance of Corporate Banking, Nationalization, Privatizations of Banks.

UNIT-III RESERVE BANK OF INDIA (RBI) [15 Hrs.]

Objectives, Organisations, Functions, Instruments of Credit Control.

Monitory Policy of RBI and Role in Economic Development of the Country.

UNIT-IV- MODERN BANKING IN INDIA [12 Hrs.]

Meaning of Importance of E-Banking, Electronic Payment System.

Teller Machine- Branch Teller Machines (BTM) and Automated Teller Machines (ATM). Internet Banking, Debit and Credit Cards, Real Time Gross Settlement (RTGS) and National Electronic Funds Transfer System (NEFTs).

UNIT-V -FILD WORK- Hand on Experience – Visit to Insurance Company **[06 Hrs.]**

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –III

Corporate Accounting-I

Paper Code -VOC-304

Credit – 04
Total Marks = 100
Theory 80+ Sessional 20

COURSE OBJECTIVES:

The main objective is students will familiar with the corporate accounting.

LEARNING OUTCOMES:

On the completion of this course students should be able to prepare accounts of corporate sector

UNIT- I ISSUE AND FORFEITURE OF SHARES, RE-ISSUE OF FORFEITURED SHARES: [12 Hrs.]

Meaning of Shares, Issue of Shares-at par, at Premium, at discount, Allotment, Pro-rata Allotment of shares, Forfeiture of shares, Reissue of shares, Profit on Reissue, Journal Entries for issue of shares, Balance sheet.

UNIT-II REDEMPTION OF DEBENTURES [12 Hrs.]

Types of Debentures, Method of Redemption- Redemption in Installment, lamp sum, by conversion, by purchase in open market, Sinking fund Method

UNIT- III -REDEMPTION OF PREFERENCE SHARE [12 Hrs.]

Types of Preference Shares, Redemption out of fresh Issue of shares, Redemption out of profits

Journal Entries for Redemption and Balance sheet after Redemption-

UNIT –IV FINAL ACCOUNTS OF JOINT STOCK COMPANY [12 Hrs.]

UNIT –V PROFIT PRIOR TO INCORPORATION [12 Hrs.]

Reference:

M C Shukla, Grewal and Gupta- Corporate Accounting
Ashok and Deepak Sehgal - Advanced Accounting
S N Maheshwari and S k Maheshwary – Corporate Accounting

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –III

Computerized Accounting with GST-I

Paper Code - VOC-311

Credit – 04
Total Marks = 100
Theory 80+ Sessional 20

COURSE OBJECTIVES AND LEARNING OUTCOMES:

Objective: Make Students familiar with various concept of Taxation, Accounting and GST and develop understanding of student for practicing the tax and GST accounting.

Outcome:

On the completion of this course students should be able to understand various concepts of Taxation, GST and its application.

UNIT I - Introduction to Computerized Accounting [12 Hrs.]

Computerized Accounting- Need & Significance, Evaluation from Manual from Computerized Accounting System, Benefits of Computerized Accounting. (E.g. Tally ERP9), Evaluation of Accounting Software Different Version of Tally, Silent Features, Technological Advantages of Computerized Accounting.

II - Fundamentals of Computerized Accounting (E.g. Tally, ERP9.0) [12 Hrs.]

Start-up & Quit, Screen Components Setting of a new Company, Select, Alter & Delete a Company, **Maintaining Accounting Masters**- Groups, Ledgers, **Maintaining Inventory Masters**- Stock Group, Stock Item, Units of Measure, Stock Categories, Godown, **F11** Features, **F12** Configurations.

III - Vouchers: Accounting Vouchers [12 Hrs.]

Contra, Payments, Receipts, General, Purchase, Sales, Debit, Note and Credit Note, **Inventory Vouchers**- Purchase Order, Sales Orders, Receipts Note & Delivery Note, Stock Generals, Rejection In, Rejection Out.

IV - Reports: Accounting Reports: [12 Hrs.]

Trial Balance, Profit & Loss A/c, Balance Sheet, Day Book Cash/ Bank Book, Ledger Report, Group Summery, Voucher Report, **Inventory Report**- Stock Summary, Stock Item Summary, Stock Group Summary, Stock Category Report, Godown Report, Inventory Voucher Report, Understanding Report-Wise F12 Configuration.

V- GST Functionality: [12 Hrs.]

Activity GST In Tally, **Setting up GST**- Company Level, Ledger level or Inventory Level, **Creating GST Masters**, C-GST, S-GST, I-GST, **Recording GST Transaction**- Purchase, Sales, Printing GST Tax Invoice, GST Returns, Payment of GST.

Reference Books:

1. Financial Accounting on Computers using Tally- Namrata Agrawal.
2. Tally. ERP 9 made Simple Basic Financial Accounting- Ashok K. Nandhani
3. Tally. ERP 9- Shradha Singh and Navneet Mehera - Tally 9- Vishnu Priya
4. A Complete Self Learning Manual on Tally, ERP 9- Ajay O, Maheshwari.
6. Information Technology and Tally- Arvind Deshpande

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –III

Cost Accounting -I

Paper Code - VOC-312

Credit – 04
Total Marks = 100
Theory 80+ Sessional 20

COURSE OBJECTIVES:

To know the concept of Cost and its elements

LEARNING OUTCOMES:

On the completion of this course students should be able to calculate cost per unit of the production and service sector

Unit- I- COST ACCOUNTING:

Meaning, Definition, limitation of financial Accounting, Development of cost Accounting Difference between Financial and cost Accounting.

Unit- II-ELEMENT OF COST: **[12 Hrs.]**

Concept of cost, cost Units, Cost centers, cost objectives Cost Drivers, Types of cost Class faction of Cost - By nature or element, By function By Variability, or Behavior by Controllability, By Normality, BY Cost for Managerial Decision Making.

Unit- III- MATERIAL: **[12 Hrs.]**

Concept, Objectives, Need, Essential of material control, purchase Procedures, function of purchase department Classification, and coding of material fixation. Of levels of material, Economic Order Quantity, Material handling Costs, Bin Cards, Stores Routines, Issue of Material, Issue Procedures, Methods of pricing, Material issue FIFO, LIFO, Simple Average, Weighted Average Method.

Unit- IV-LABOR: **[12 Hrs.]**

Meaning , Definition , Recent Trends In time Booking ,Labor Control, Methods Of Wage Payment, Time and piece Rate, Incentives scheme- Taylor's Differential piece rate system, Halsey plan , Rowan Plan .

Unit- V- OVERHEADS: **[12 Hrs.]**

Definition , Direct and Indirect costs , Importance of Overheads , allocation , apportionment and absorption of Overhead, Methods of distribution , Primary- Secondary Distribution , Repeated Method ,machine hour Rate , Under and Over Absorption of Overheads.

Reference Books:

1. Practical Costing : Khanna , panda Ahuja
2. Cost Accounting : Bhatia HSM
3. Principal & Practices Of cost Accounting : N. K. Praasad
4. Cost Accounting (Method & Problem s) : B.K. Bhar

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –III

Goods & Service Tax (GST) Accounting -I

Paper Code - VOC-313

Credit – 04
Total Marks = 100
Theory 80+ Sessional 20

COURSE OBJECTIVES:

The students should able to understand the GST and its applications in the business and profession

LEARNING OUTCOMES:

On the completion of this course students should be able to fill the GST and Tax returns

UNIT-I DOCUMENTS - RECORDS, RETURNS UNDER GST: [15 Hrs.]

Tax invoice, Credit & Debit Notes. Accounts and Other Records to Maintained, Types of GST Returns, Particulars to be Furnished their due dates, Late filling and late fee., Annual Return and Audit under GST.

UNIT- II OTHERS [15 Hrs.]

Overview of scheduled Entries and Tariffs under GST, E-Way Bill Procedure, GST for E-Commerce Operators,

UNIT-III INCOME FROM CAPITAL GAIN. [15 Hrs.]

Basis of Charge (Sec.45), Meaning of Capital Assets, Types of Capital Gain, Short Term and Long Term Capital Gain, Cost of Inflation Index, Computation of Capital Gain Exemptions in respect of Capital Gain (under Sec.54).

UNIT-IV FIELD WORK – Fill the GST and Tax Form [15 Hrs.]

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –III

Lab course work on Computerized GST Accounting
Paper Code - VOC-321

Credit – 02
Total Marks = 50
Sessional 50

Lab Course is based on skill specific course and application of Tally accounting software's in practical's

Total – 10 Practical's each **10 Marks**

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –III

Lab course work on Computerized Taxation
Paper Code - VOC-322

Credit – 02
Total Marks = 50
Sessional 50

Lab Course is based on skill specific course and application software's of Taxation / and GST in practical's

Total – 10 Practical's each **10 Marks**

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –III

Training and Development on GST Accounting &
TaxationPaper Code - VOC-323

Credit – 02
Total Marks = 50
Sessional 50

Skill based Workshop and Training on GST Accounting & Taxation

- Invitee lectures
- Interaction with Expertise
- Hand on Experience

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –IV

English for Entrepreneur –III

Paper Code -VOC-401

Credit – 04
Total Marks = 100
Theory 80+ Sessional 20

COURSE OBJECTIVES:

To introduce students to multi business communication skills.
To inspire students for enterprise through prose reading.

LEARNING OUTCOMES –

On the completion of this course students should be able to know business communication skills.

UNIT ONE: BUSINESS COMMUNICATION [20 Hrs.]

(A) TRASACTIONAL WRITING:
1. Drafting E-Mail for Business Correspondence
2. Writing Short Reports

(B) DISCUSSIONS/MEETINGS/TEAM SKILS
1. Making Notes of Business Conversations
2. Business Promotions and Language for Advertising

(C) JOBS AND CAREERS
1. Preparing for Interviews
2. Taking Interviews

UNIT TWO: PROSE FOR BUSINESS INSPIRATION [20 Hrs.]

1) India's Tech King-From www.wipro.com
2) A Speech by N.R. Narayana Murthy------------
3) Saving Money-M.Leafe
4) The Beauty Industry-Aldous Huxley
5) Face Book is making us Miserable-Daniel Gulati

UNIT THREE: GRAMMAR: WRITING SKILL [20 Hrs.]

1. SENTENCE PATTERNS/STRUCTURES
a) Subject + Intransitive Verb
b) Subject+ Transitive Verb + Direct Object
c) Subject +Verb + Object + Adverb Particle
d) Subject + Verb + Indirect Object + Direct Object
e) Subject + Verb +Direct Object +Preposition + Indirect Object
f) Subject + Verb + Object + Complements
g) Subject + to be + Complement

2) WORD FORMATION
a) Use of Prefixes
b) Use of Suffixes

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –IV

Business Economics

Paper Code – 402

Credit – 02
Total Marks = 50
Theory 40+ Sessional 10

COURSE OBJECTIVES AND LEARNING OUTCOMES:

Objective: Make Students familiar with various concept of Economics, how it impact on business activities and develop understanding of student for problem solving.

Outcome: On the completion of this course students should be able to know various concepts of Economics and its application in Problem Solving.

Unit : 1. Business Economics **[06 Hrs.]**

Introduction, Meaning and scope of Business Economics, Basic problems of an Economy and role of Price Mechanism.

Unit: 2. Theory of Demand and Supply **[06 Hrs.]**

Theory of Demand and Supply, Meaning and determinants of demand. Law of demand and Price, Income and Cross elasticity, Meaning and determinants of supply, Law of supply and Elasticity of supply.

Unit: 3. Theory of Production and Cost **[06 Hrs.]**

Meaning and Factors of production, Laws of Production – The Law of Variable Proportions and Laws of Returns to Scale, Average and marginal costs, Total, fixed and variable costs.

Unit: 4. Market Structure and Price in Different Markets **[06 Hrs.]**

Introduction to markets Structure – Price determination in markets.

Unit : 5. Business Cycles **[06 Hrs.]**

Meaning, Phases, Features, Causes behind these Cycles.

References:

1. Business Economics by H. L. Ahuja, S. Chand – 2016
2. Business Economics by Sundari Praveen &Hanumanthu Dhilleswara Rao, Himalaya Publication, 2015
3.
4. Himalaya Publication, 2015
5. Business Economics by S. K. Misra & V. K. Puri, Himalaya Publication, 2010

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –IV

Insurance

Paper Code -VOC-403

Credit – 02
Total Marks = 50
Theory 40+ Sessional 10

COURSE OBJECTIVES:

To enable the students for getting hand on experience of Insurance Business.

To understand the Insurance concept and terminology

LEARNING OUTCOMES:

On the completion of this course students will familiar with the Insurance business

UNIT-I- INTRODUCTION to INSURANCE

Insurance: History, Meaning, Definitions, Features, Scope, Types, Principles, Importance, Contract of Insurance.

UNIT-II - LIFE INSURANCE

History, Meaning, Definitions, Principles, Importance, Types, Procedure of Taking Life Insurance Policy, Policy Conditions and Claims, Life Insurance Corporation of India.

UNIT-III - GENERAL INSURANCE

History and Types (Marine, Fire, Motor, Health, Accident, Crop, Group Insurance, etc.)

UNIT-IV- INSURANCE AGENCY

Agent, Agents Qualification, Procedure for Becoming an Agent, Methods of Agent's Remuneration, Functions and Responsibilities of Agent, Ethical Behaviours of Agent, Renewal and Cancellations of License.

UNIT-V – FILD WORK- Hand on Experience – Visit to Insurance Company

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –IV

Corporate Accounting-II

Paper Code - 404

Credit – 04
Total Marks = 100
Theory -80 Sessional 20

COURSE OBJECTIVES:

To know the concept of Cost and its elements

LEARNING OUTCOMES:

On the completion of this course students should be able to calculate cost per unit of the production and service sector

Unit- I – Joint Stock Company **[12Hrs.]**
Meaning, Types of Companies

Unit- II – Amalgamation of Joint Stock Company **[12Hrs.]**
Purchase consideration
Journal entries and Ledger Accounts of Amalgamated Companies
Journal entries and Balance sheet of New Company

Unit- III – Absorption of Joint Stock Company **[12Hrs.]**
Purchase consideration
Journal entries and Ledger Accounts of Absorbed Company
Journal entries and Balance sheet of Absorbing Company

Unit- IV–Accounts of Holding Company (with one subsidiary Company) (12Hrs.]
Pre-Post Acquisition Profit – Capital profit – Revenue Reserve – Capital Reserve – Unrealized Profit – Consolidated Balance sheet

Unit- V – Liquidation of Joint Stock Company **[12Hrs.]**
Solvant –Insolvant Company – Liquidator Remuneration
Liquidators Final Statement

REFERENCE:

1) Maheshwari S. N. : Corporate Accounting
2) Shukla M C. & Grewal T S : Advanced Account
3) Mahurkar & Deshpande – Accountancy
4) Kothalwar H R. - New Approach to Accountancy
5) Jain & Narang – Adavance Accountancy

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –IV

Computerized Accounting with GST-II

Paper Code - VOC-411

Credit – 04
Total Marks = 100
Theory 80+ Sessional 20

COURSE OBJECTIVES AND LEARNING OUTCOMES:

Objective: Make Students familiar with various concept of Taxation, Accounting and GST and develop understanding of student for practicing the tax and GST accounting.

Outcome:

On the completion of this course students should be able to understand various concepts of Taxation, GST and its application.

Unit-I- ADVANCE COMPUTERIZED ACCOUNTING FEATURES:(e.g.Tally. ERP 9) **[12Hrs.]**

Maintaining Bill- Wise Details- Activating Bill- Wise Details, Credit Period, Maintain Balances Bill-By-Bill, Outstanding Reports Cost

Centres & Cost Categories: Activating Cost Centres, Creating Cost Centres, Cost Centre Report

Banking: Check Book Management, Denomination Details, Bank Reconciliation

Unit-II-ADVANCED INVENTORY FEATURES IN COMPUTERIZED ACCOUNTING :(e.g. Tally. ERP 9) **[12Hrs.]**

Stock Transfers - Recording Stock Journals, Godown-Wise Reports,

Bill Of Materials - Set Up For Stock Item, Manufacturing Journals.

Batch - Wise Details - Activating Batch- Wise Details, Batch- Wise Reports

Unit-II ADVANCED GST TRANSACTIONS: (e.g. Tally. ERP 9) **[12Hrs.]**

Recording Purchases - NIL Rated, Exempted, Multiple Tax Rates, Purchase Returns,

Recording Sales- NIL Rated , Exempted, Multiple GST Rates , Sales Returns

Recording Sales Of Service, E-Way Bill, GST Returns- GSTR1, GSTR2

Unit- IV TAX DEDUCTED AT SOURCE (TDS): **[12Hrs.]**

Concept Of TDS, Activating TDS, Creating Masters, Recording Transactions, TDS Reports

Unit-V TECHNOLOGICAL FEATURES IN ACCOUNTING SOFTWARE:(e.g.Tally. ERP 9) **[12Hrs.]**

Backup & Restore, Import & Export Data, Setting Password to Company.

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –IV

Cost Accounting -II

Paper Code - VOC-412

Credit – 04
Total Marks = 100
Theory 80+ Sessional 20

COURSE OBJECTIVES:

To know the concept of Cost and its elements

LEARNING OUTCOMES:

On the completion of this course students should be able to calculate cost per unit of the production and service sector

UNIT –I- SINGLE OR OUTPUT COSTING: [12Hrs.]
Meaning Definition, features, objects, element of Cost, Distribution of Overhead, Preparation of Cost Sheet, Tender and quotation.

UNIT-II- CONTACT COSTING: [12Hrs.]
Meaning , concept of Contract costing Preparation of Contract Account , Complete and Incomplete contract , Work in Progress, Profit on Contract.

UNIT-III-OPERATING COSTING OR SERVICE COSTING: [12Hrs.]
Meaning of operating Costing, Types of Operating Costing, Preparation of Electricity and transport Cost Sheet.

UNIT-IV- PROCESS COSTING : [12Hrs.]
Meaning of Process Costing , concept of Process costing, Normal and Abnormal Gain , loss , Equivalent Production Preparation of Process Costing Joint and Byproduct

UNIT-V- RECONCILIATION: [12Hrs.]
Meaning, Objectives and Advantages of reconciliation, Reconciliation of Cost Accounting records with financial record procedure of Reconciliation, Method of Reconciliation.

REFERENCE BOOKS:

1. **Practical Costing**: Khanna , Pande and Ahuja

2. **Cost Accounting**: Bhatia HSM

3. **Principles & Practices of Cost Accounting:** N.K Praasad

4. **Cost Accounting (Methods & Problems) :** B. K. Bhar

5. **Fundamental of Costing :** S.N. Maheshwari.

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)
Semester –IV
Goods & Service Tax (GST) Accounting -II

Paper Code - VOC-413

Credit – 04
Total Marks = 100
Theory 80+ Sessional 20

COURSE OBJECTIVES:

The students should able to understand the GST and its applications in the business and profession

LEARNING OUTCOMES:

On the completion of this course students should be able to fill the GST and Tax returns

UNIT -I COMPOSITION SCHEME UNDER GST [10 Hrs.]

Provision of Compositions Scheme, Eligibility Criterion for opting the Scheme. Comparative Analysis and Decision Making under Regular and Compositions Scheme. Withdrawal from Compositions Scheme.

UNIT-II REVERSE CHARGE MECHANISM UNDER GST [20 Hrs.]

Provision of Reverse Charge Mechanism (RCM). Services Covered under RCM. Difference Between RCM and Tax on URD. Provisions of Self Invoicing and ITC under RCM.

UNIT- III OTHERS [20 Hrs.]

GST for Import, Export and SEZ Transactions. Accounting Entries (Journal Entries, Ledger Posting) of all GST Transactions. Overview of Assessment, Demand, Recoveries and Penalties under GST.

UNIT-IV Income from Other Sources [20 Hrs.]

Income Taxable under the Head Income From Other Sources u/s-56, Deductions from Income From Other Sources u/section-57.

UNIT-IV FIELD WORK – Fill the GST and Tax Form **[10 Hrs.]**

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –IV

Lab course work on Computerized GST Accounting
Paper Code - VOC-421

Credit – 02
Total Marks = 50
Sessional 50

Lab Course is based on skill specific course and application of Tally accounting software's in practical's

Total – 10 Practical's each **10 Marks**

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –IV

Lab course work on Computerized Taxation
Paper Code - VOC-422

Credit – 02
Total Marks = 50
Sessional 50

Lab Course is based on skill specific course and application software's of Taxation / and GST in practical's

Total – 10 Practical's each **10 Marks**

SYLLABUS

B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –IV

Training and Development on GST Accounting &
TaxationPaper Code - VOC-423

Credit – 02
Total Marks = 50
Sessional 50

Skill based Workshop and Training on GST Accounting & Taxation
Invitee lectures - Interaction with Expertise -Hand on Experience

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B. VOC. in Taxation and GST Accounting (B. VOC.-TGA)

Semester –IV

Implant Training – Field Internship -I
Paper Code - VOC-431

Credit – 04
Total Marks = 100
Sessional 100

The students has to undertake 120 Contact hours internship. This is off campus activity. Students should submit report within seven days after completion of training

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