

# SRI DEV SUMAN UTTARAKHAND UNIVERSITY



## SYLLABUS

**PG Diploma**

**in**

**BUSINESS ACCOUNTING & TAXATION**

## **PG DIPLOMA IN BUSINESS ACCOUNTING & TAXATION**

### **1. GENERAL OBJECTIVES OF THE COURSE: TO ENABLE THE STUDENTS:**

- a. To become competent and committed professional willing to perform and excel in field of wellness and fitness.
- b. To use competencies and skills needed for becoming a successful business accounting & taxation professional.
- c. The objective of this course is to provide students with supervised professional experience within a business setting under the direction of supervisor.

### **2. NAME OF THE COURSE**

**PG DIPLOMA IN BUSINESS ACCOUNTING & TAXATION**

### **3. DURATION OF THE COURSE**

The duration of the course shall be 12 months The dates for commencement and conclusion of the course shall be fixed by the university.

### **4. ELIGIBILITY**

Any candidate who has passed any graduation program or any other equivalent examination will be eligible for the admission to the **PG BAT**

**INTAKE - 60 STUDENTS**

**SELECTION PROCEDURE – INTERVIEW AND GROUP DISCUSSION**

### **5. MEDIUM OF INSTRUCTION AND EXAMINATION**

Medium of instruction for **PGD-BAT** will be in Hindi or English and question paper shall be set in Hindi & English.

## SCHEME OF EXAMINATION/ PATTERN OF EXAMINATION

### Examination Fees:

As per University norms

### Eligibility for appearing at PG DIPLOMA IN BUSINESS ACCOUNTING & TAXATION

### Examination:

Student teacher should keep the terms with at least 75% attendance. He should complete all the practical and other work allotted in all parts of the syllabus.

### Centre of Examination :

The Theory and practical examination will be conducted in the College campus.

### Theory

The theory examination will be held at the end of the term. This examination will be of three hours duration and carry 100 marks. Objective and descriptive types of question.

### Practical:

The practical examination will be held before the theory examination.

### Evaluation:

1)Theory	Marks	Minimum Std of passing
	100(each paper)	50( each paper)
Total	400	200
2)Practical		
Practical	100	50
Viva voice	50	25
Record book & Project	50	25
Total	200	100
<b>GRAND TOTAL</b>	<b>600</b>	<b>300</b>

**Standard of a passing:**

1. A student must obtain minimum 50% of marks in theory paper.
2. A student must obtain 50% of marks in practical examination separately in internal assessment.

A student must obtain 50% aggregate marks together in theory & Practical assessment to pass the Project

**Award of Class:**

**Theory:**

Class will be awarded to the students at the end of the course on the basis of aggregate marks obtained by him /her in theory part as shown in the table given below.

Sr. No.	Class	Theory
1)	First class with distinction	70% & above
2)	First class	60% & above but less than 70%
3)	Higher second class	55% & above but less than 60%
4)	Second class	50% & above but less than 55%

**Practical:**

There shall be a grade on the report card for the practical assessment conducted. The grades will be given as below

Mark obtained	Grade
90 & above	O
70-89	A
60-69	B
50-59	C
Less than 50	FAIL

**Backlog of Course**

Students will have to acquire at least 50% marks. If he/she fails to do so, Re-examination & practical work will be arranged for them during next course.

**Marks Weightage:**

**Theory Paper : BUSINESS ACCOUNTING & TAXATION**

Sr. No.	PAPER	SUBJECT	Marks
1	PGBAT 101	Financial Statements & Financial Reporting using ERP Software – Tally	100
2	PGBAT 102	Direct Taxation & Goods and Service Tax (GST)	100
3	PGBAT 103	Excel and MIS Reporting including Payroll and its Components	100
4	PGBAT 104	SAP Module (Simulation Based) & Quick Books	100
		TOTAL	400

**Practical**

Sr. No.	Practical work	Marks
1	Accounting & Taxation protocols	100
2	Viva voice	50
3	Practical record book & PROJECT	50
	TOTAL	200

## **LECTURES AND WORKLOAD**

### **Lectures:**

Theory & Practical: 45 mins, four lectures a day – Monday to Friday

### **THEORY**

*Participants will have the opportunity to:*

- Get introduced to various types of fitness training protocols and undergo many types of fitness activities.
- Know more about holistic health, fitness, health factors, training essentials for health & fitness expert.
- Get knowledge of various wellness aspects and alternative therapy protocols.
- Develop and use interpersonal communication and apply this to leadership situations.
- Learn teaching progressions and ethics for teaching & training clients and trainee

## **Syllabus**

### **Paper I**

**(Financial Statements & Financial Reporting using ERP Software – Tally)**

### **Financial Reporting using ERP Software – Tally**

Basics of Accounting  
Generally Accepted Accounting Principles  
List of Accounting Standards (ICAI)  
Flow of Transactions  
Types of Accounts and Double Entry  
Accounting System  
Depreciation Accounting  
Introduction to Business Case Study and Tally  
Expense and Purchase Process  
Sales Process and it's Overview

### **Finalization of Financial Statements**

Different Types of Financial Statements  
Preparation of Trial Balance  
Closing/adjustment Entries, including Provisions  
Preparations of Financial Statements with notes  
and schedules of Business Case Study  
Understand and Computing Various Financial

Ratios, including EPS, Current Ratio, etc.  
Best Practices in Auditing

**Paper II**  
**[Direct Taxation & Goods and Service Tax (GST)]**

**Direct Taxation**

The Income Tax Act  
Accounting for Income Tax  
Income Tax Returns  
Tax Deducted at Source (TDS)  
Accounting for TDS  
Filing TDS Return

**Goods and Service Tax (GST)**

Basics of Tax  
Introduction to GST  
Applicability of GST  
Valuation  
Tax Invoice  
Input Tax Credit  
Registration of GST  
Payment of Tax  
Refund of Tax  
Preparation of and E-filing GST Return  
GST in Tally

**Paper III**  
**Excel and MIS Reporting including Payroll and its Components**

Excel and MIS Reporting  
Introduction of Excel  
Excel Shortcuts  
Excel Tips – Freezing, Index Match,  
Transpose, Match, etc.  
Pivot Functions  
Lookup Function – V Lookup and H Lookup  
Logical Functions  
Objective and Advantage of MIS  
Generation of MIS Reports for  
Business Case Study  
MIS Reporting Using Excel

UNIT VI Payroll and its Components  
Understanding Payroll Components  
ESIC – Employees State Insurance Corporation  
Payroll in Tally  
Registration and Returns for Payroll Components

**Paper IV**  
**[SAP Module (Simulation Based) & Quick Books]**

**SAP Module (Simulation Based)**

Accounts Payable and Account Receivable  
Setting up Purchase and Sales Process  
Vendor and Customer Management  
Cash and Credit Management  
Liquidity Management  
Delivery & Invoice Management

**Quick Books**

Understand QuickBooks – Features and Benefits  
Assignments using QuickBooks  
Online Accounting Software  
Performing Everyday Tasks, such as  
Invoicing, Bookkeeping and Billing in QuickBooks  
Creating and Managing Invoices