FACULTY OF COMMERCE & MANAGEMENT

SRIDEV SUMAN UTTARAKHAND VISHWAVIDHYALAYA BADSHAHITHAUL, (TEHRI GARHWAL), UTTARAKHAND

Ordinance and syllabus for one year

P.G. Diploma in Business Accounting & Taxation

in accordance with

National Education Policy-2020

2023

Board of Studies in Faculty of Commerce & Management

Sridev Suman Uttarakhand Vishwavidhyalaya, Badshahithaul, (Tehri-Garhwal)

(Pt. Lalit Mohan Sharma Campus, Rishikesh)
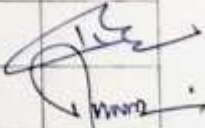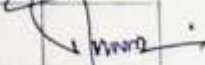
Proceedings of Second Annual Meeting of Board of Studies held on 11th July, 2023

In accordance with

National Education Policy 2020

Following the provisions specified in National Education Policy 2020 for the new academic curriculum (Syllabi), for the modifications and additions in the Syllabi as per section of 13 (7) and section of 35(1) University Statutes, the constitution of the Board of Studies in Commerce & Management, Sridev Suman Uttarakhand Vishwavidhyalaya, Badshahithau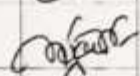l, Tehri- Garhwal (Pt. Lalit Mohan Sharma Campus. Rishikesh) is hereby notified by Honorable Vice- Chancellor as follows vide notification 2865/SDSUV/Administration/2023 dated 6th July, 2023.

List of Members of Board of Studies 2023-24

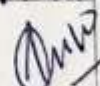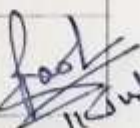| S.N.	Name	Designation	Nominated As	Signature
1.	Prof. Kanchan Lata Sinha	Head & Dean	Chairperson	
2.	Prof. Vijay Prakash	Professor (Subject Expert)	Member	
3.	Prof. V.N. Gupta	Professor	Member	
4.	Prof. Bharat Singh	Professor	Member	
5.	Prof. V.K. Gupta	Professor	Member	
6.	Prof. C.S. Negi	Professor	Member	
7.	Prof. Dharmendra Tiwari	Professor	Member	
8.	Prof. K.K. Verma	Professor S.R.T. Campus, Badshahithaul	Member	
9.	Prof. H.C. Purohit	Head & Dean Faculty of Commerce & Management Doon University, Dehradun	V.C. Nominee	11.02.2023
10.	Prof. V. N. Sharma	Principal Govt. P.G. College, Laksar	Principal	11/07/2023
11.	Prof. A.K. Tiwari	Principal Govt. P.G. College, Purola	Principal	11/7/23
12.	Prof. Rajesh Kumar Ubhan	Principal Govt. College, Narendra Nagar	Principal	
13.	Mrs. Rashmi Haldar	Deputy Director Directorate of Economics & Statistics (DES), Uttarakhand	V.C. Nominee	11 July 23

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 accountancy and finance management.
   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 experienced 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 commencement and conclusion of the course shall be fixed by the university as per the starting of new academic session.

4. **ELIGIBILITY**
   Any candidate who has passed any graduation program or any other equivalent examination with 50% will be eligible for the admission to the PGD-BAT

   INTAKE-60 STUDENTS
   SELECTION PROCEDURE- INTERVIEW AND GROUP DISCUSSION
   Fees : As per state govt. norms

5- MEDIUM OF INSTRUCTION AND EXAMINATION

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

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SCHEME OF EXAMINATION /PATTERN OF EXAMINATION

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 Examination Fees: As per University norms
 Eligibility for appearing at <u>PG DIPLOMA IN BUSINESS ACCOUNTING & TAXATION</u>

 Examination:

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

Center 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.

Project / dissertation:

The assigned Project / Dissertation will be submitted by the student before the start of theory examination.

Evaluation:

1) **Theory**	Marks	Minimum std. of passing
	100 (each paper)	50 (each paper)
Total	400	200
2) **Practical**		
Project/ Dissertation	150	75
Viva Voce	50	25
Total	200	100

GRAND TOTAL	600	300

Standard of Passing:

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

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

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.

S. 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 project assessment conducted. The grades will be given as below

Marks 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

for theory / project work will be arranged for them during the next course. Student shall appear only in the uncleared subject.

Marks Weightage:

Theory Papers: BUSINESS ACCOUNTING & TAXATION

S. No.	PAPER	SUBJECT	Internal	External	Total Marks
1	PGD-BAT101	Financial statements & Financial Reporting using ERP Software-TALLY	20	80	100
2	PGD-BAT 102	Direct Taxation & Goods and Services Tax (GST)	20	80	100
3	PGD-BAT 103	Excel and MIS reporting including Payroll and its components	20	80	100
4	PGD-BAT 104	SAP Module 9simulation based) & Quick Books	20	80	100
		TOTAL	**80**	**320**	**400**

Practical:

S.No.	Project/ Dissertation work	Marks
1	Business accounting & Taxation Protocols	150
2	Viva Voce	50
	Total	**200**

Lectures and Work load:

Lectures:

Theory: 45 mins, four lectures a day- Monday to Friday
Theory:

Participants will have the opportunity get introduced to:

- Latest version of Tally
- Taxation
- Tax filing and tax return
- Generation of Excel data
- Payroll and its Components
- SAP Module and Quick Books

SYLLABUS
Paper I
PGD-BAT101

(Financial statements & Financial Reporting using ERP Software –Tally)

Unit 1: 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
Expenses and Purchase process
Sales process and it`s overview

Unit 2; 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
PGD- BAT 102

<center>(Direct Taxation & Goods and Service Tax –GST)</center>

Unit 1: Direct Taxation
The Income Tax Act
Accounting for income Tax
Income Tax Returns
Tax Deducted at Source (TDS)
Accounting for TDS
Filing TDS Return

Unit 2: 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

<center>**Paper III**</center>
<center>PGD-BAT 103</center>
<center>**(Excel and MIS Reporting including Payroll and its Components)**</center>

Unit 1: 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 and case study
MIS Reporting using Excel

Unit 2: Payroll and its Components
Understanding Payroll Components
ESIC- Employees State Insurance Corporation
Payroll in Tally
Registration and returns for Payroll Components

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Paper IV
PGD-BAT 104
[SAP Module (Simulation Based) & Quick Books]

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Unit 1: SAP Module (Simulation Based)

Accounts payables and Account Receivable
Setting up Purchase and sales Process
Vendor and Customer management
Cash and Credit Management
Liquidity Management
Delivery & Invoice Management

Unit 2: Quick Books

Understand Quick books- Features and benefits
Assignments using Quick Books
Online Accounting Software
Performing everyday tasks, such as Invoicing, Book keeping and Billing in Quick Books
Creating and Managing Invoices