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 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 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 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 will be eligible for the admission to the **PGD- 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 English and question paper shall be set in English.

SCHEME OF EXAMINATION/ PATTERN OF EXAMINATION

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% attendence. He/she should complete all the project 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.

Project/Dessertation:

The assigned Project/Dessertation 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/Dessertation	150	75
Viva voice	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/Dessertation 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.

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 project work 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 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

Sr. No.	PAPER	SUBJECT	Internal	External	Total Marks
1	PGD-BAT 101	Financial Statements&Financial Reporting using ERP Software – Tally	20	80	100
2	PGD-BAT 102	Direct Taxation&Goods and Service Tax (GST)	20	80	100
3	PGD-BAT 103	Excel and MIS Reportingincluding Payroll and its Components	20	80	100
4	PGD-BAT 104	SAP Module (Simulation Based)&Quick Books	20	80	100
		TOTAL	80	320	400

Practical

Sr. No.	Project/Dessertation work	Marks
1	Business Accounting & Taxation protocols	150
2	Viva voice	50
	TOTAL	200

LECTURES AND WORKLOAD

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 (GST)
- Tax filing and Tax Return
- Generation of Excel Data
- Payroll and its Component.
- SAP Module and Quick Books.

Syllabus

Paper I
PGD-BAT 101

(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
Expense 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

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

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

Paper III
PGD-BAT 103

[Excel and MIS Reporting including Payroll and its Components]

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 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

Paper IV
PGD-BAT 104

[SAP Module (Simulation Based) & Quick Books]

Unit 1...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

Unit 2....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