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VEER NARMAD SOUTH GUJARAT UNIVERSITY
University Campus, Udhna-Magdalla Road, SURAT - 395 007, Gujarat, India.

વીર નર્મદ દક્ષિણ ગુજરાત યુનિવર્સિટી

યુનિવર્સિટી કેમ્પસ, ઉદ્ધના-મગદલા રોડ, સુરત - ૩૯૫ ૦૦૭, ગુજરાત, ભારત.

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-: પરિપત્ર :-

યુનિવર્સિટી સંલગ્ન તમામ સ્નાતક કોલેજોના આચાર્યશ્રીઓને જણાવવાનું કે, શૈક્ષણિક વર્ષ ૨૦૨૧-૨૨ થી અમલમાં આવનાર રાષ્ટ્રીય શિક્ષણ નીતિ-૨૦૨૦ ના અમલીકરણ અંગે જરૂરી નિર્ણયો / ભલામણો કરવા વાણિજ્ય વિદ્યાશાખા અને વાણિજ્ય વિદ્યાશાખા અંતર્ગત તમામ અભ્યાસસમિતિની ઓનલાઈન જોઈન્ટ મીટીંગ તા.૧૫/૦૭/૨૦૨૧ ની સભામાં ચર્ચા થયા બાદ રાષ્ટ્રીય શિક્ષણ નીતિ- ૨૦૨૦ કલોઝ ૧૧ ને અનુલક્ષીને Holistics and Multi Disciplinary Education Policy લાગુ પાડવાનાં હેતુથી વાણિજ્ય વિદ્યાશાખા અંતર્ગત આ સાથે સામેલ જેનેરીક ઈલેક્ટીવ વિષયનું લીસ્ટ તૈયાર કરવામાં આવેલ છે. જે અંગે વિચારણા કરતા એકેડેમિક કાઉન્સિલની તા.૩૧/૦૭/૨૦૨૧ ની સભાનાં ઠરાવ ક્રમાંક:૨૩ અન્વયે સ્વીકાર કરી સિન્ડિકેટને કરેલ ભલામણ સિન્ડિકેટ તેની તા.૧૧/૦૮/૨૦૨૧ની સભાના ઠરાવ ક્રમાંક: ૨૧ થી નીચે મુજબ મંજૂર કરેલ છે. તેની સંબંધકર્તા શિક્ષકોને અને વિદ્યાર્થીઓને કરવી. તદઉપરાંત તેનો અમલ કરવો.

એકેડેમિક કાઉન્સિલ તા.૩૧/૦૭/૨૦૨૧ની સભાનાં ઠરાવ ક્રમાંક: ૨૩

- :: આથી ઠરાવવામાં આવે છે કે, રાષ્ટ્રીય શિક્ષણ નીતિ-૨૦૨૦ સદર્ભે વાણિજ્ય વિદ્યાશાખા અંતર્ગત જેનેરીક ઈલેક્ટીવ વિષયોનો અભ્યાસક્રમ સ્વીકારી તે અંગે સિન્ડિકેટને ભલામણ છે.


સિન્ડિકેટની તા.૧૧/૦૮/૨૦૨૧ની બાબત ઠરાવ ક્રમાંક: ૨૧

- :: આથી ઠરાવવામાં આવે છે કે, એકેડેમિક કાઉન્સિલ તા.૩૧/૦૭/૨૦૨૧ની સભાનાં ઠરાવ ક્રમાંક: (૨૩) થી કરેલ ઉપરોક્ત ભલામણ અન્વયે રાષ્ટ્રીય શિક્ષણ નીતિ-૨૦૨૦ સંદર્ભે વાણિજ્ય વિદ્યાશાખા અંતર્ગત સ્નાતક કક્ષાએ જેનેરીક ઈલેક્ટીવ વિષયોનો અભ્યાસક્રમ મંજૂર કરવો.

(બિડાણ: ઉપર મુજબ)

ક્રમાંક : એકે./પરિપત્ર/૧૨૫૪૩/૨૦૨૧

તા. ૧૯-૦૮-૨૦૨૧


ઈ.ચા. કુલસચિવ

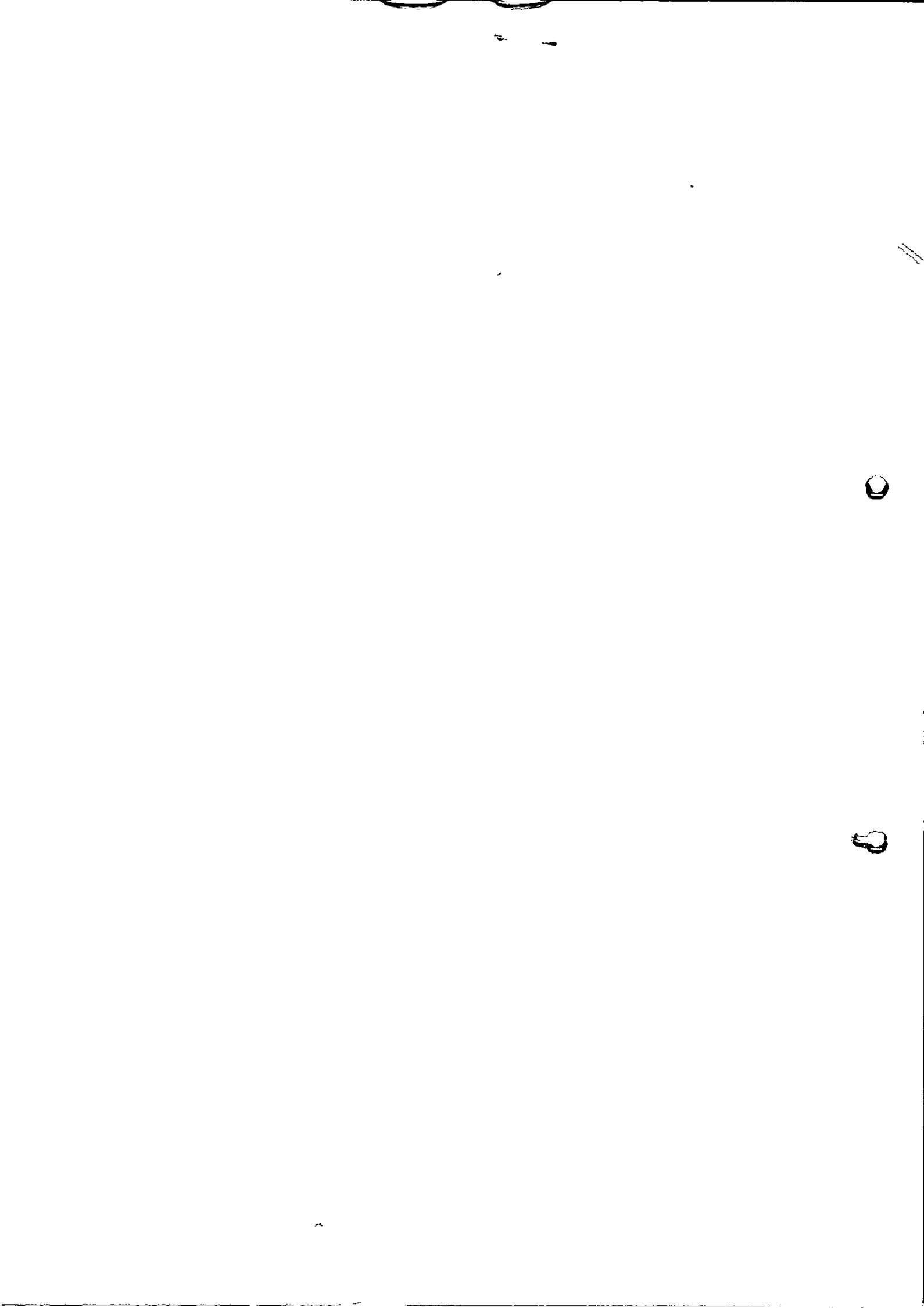
પ્રતિ,

૧)યુનિવર્સિટી સંલગ્ન તમામ સ્નાતક કોલેજોના આચાર્યશ્રીઓ.

૨)અધ્યક્ષશ્રી, તમામ વિદ્યાશાખા.

૩)પરીક્ષા નિયામકશ્રી, પરીક્ષા વિભાગ, વીર નર્મદ દ. ગુ. યુનિવર્સિટી, સુરત.

.....તરફ જાણ તેમજ અમલ સારૂ.



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POST GRADUATE CERTIFICATE COURSE IN GOVERNMENT ACCOUNTING AND GOVERNMENT AUDIT

Qualification: A student shall be awarded Post Graduate Certificate in Government Accounting and Government Audit on qualifying at the examination.

Objective of the Qualification:

This qualification aims at:

Developing knowledge and understanding of the students on theory and practice of public finance including the provisions in the Constitution of India regarding devolution of powers to tax to governments at different levels in India.

Providing knowledge to the students on the system of budgeting and accounting for revenues and expenditures in governments at different levels in India

Developing understanding and skill of the students in maintaining the accounts of governments at different levels.

Developing the knowledge and understanding of the students on the system of audit of government accounts at different levels and in different entities in India.

બોર્ડ ઓફ સરકારી એજીકેશન ઇન્ડિયાના કોઓર્ડિનેટર
સર્કલ કોમી સર્વાનુભવ મંજૂર હોય છે. Chairman

30-7-2021

કેન્ડી આર સુભાષ અન મંજૂર

30-7-2021

સુભાષ

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SEMESTER I

Paper	Subjects	No. of Credits	Maximum Marks	Lecture Hours	Tutorial Hours	Practical Hours	Total Hours
1	Government Accounting I	4	100	48	08	08	64
2	Government Accounting II	4	100	40	08	08	64
		8	200				128

PAPER PGCFAA3.1 GOVERNMENT ACCOUNTING I:

Course Contents:

Unit I: Government Accounting: Objectives, Importance, Characteristic features, Basic Principles of governmental accounting; Difference between system of Government accounting and system of Commercial accounting;

Unit II: Government Budgeting: Provisions in the Constitution of India; Consolidated Fund of India and Contingency Fund of India; Devolution of powers to tax; System of financial administration in India;

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Budgeting in Government; Budget format, Budget presentation and Budget approval by the Parliament and Legislatures; Finance Bill, Appropriation Accounts, Budget allocation; Vote on Account.

Unit III: Indian Government Accounting Standards (IGAS): IGAS-1 Guarantee given by Government: Disclosure Requirements; IGAS-2 Accounting and Classification of Grant in Aid; IGAS-3 Loans and Advances Made by Government; Government Accounting Rules 1990 - Scope, Accounts and statements, Accounting system and procedure.

Unit IV: Design and Organisation of Government Accounting System: Basis of Government Accounting - Cash Accounting, Accrual Accounting, Comparison between Cash based system of accounting and Accrual system of accounts, Benefits of switch over from one to other system; Global trends, Users of government accounts,

Unit V: Accounting System and Authorities in Central and State Governments: Approved formats of accounts Central Government and State Governments; Inter-state and Centre to State transactions; Accounting system of Local Bodies and Panchayati Raj Institutions; Principles of Recognition, Measurement, Classification and Disclosure; Revenue receipts and Expenditure and Credit into Government Accounts, Withdrawal from Government Account Section-I & III, Maintenance of Deposits.

PAPER PGCGAA3. 2 GOVERNMENT ACCOUNTING II:

Course Contents:

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Unit I: Maintenance of Accounts by Drawing and Disbursing Officers (DDO): Initial records and accounts relating to receipts and disbursements by DDOs, Preparation of Cash Book, Journal and Ledger, Reconciliation of accounts with, Treasury/ Pay and Accounts Office (PAO) by DDOs.

Treasury Accounting System and State PAO Accounting System: Process of passing bills in Treasury/State PAO, Voucher, Challans, Schedule of Receipts and, Payments, List of Payment and Cash Accounts, Daily Accounting in Treasury/State PAO, AC Bills, DC bills, Nil Bills.

Unit II: Compilation of Monthly Civil Accounts by Accountant General: Compilation and preparation of Monthly Civil Accounts, Compilation of treasury accounts, preparation of Classified Abstract, Consolidated Abstract, Detail Books, Consolidated monthly accounts of Public Works and Forest Divisions, Inter-government and Inter-departmental transactions and their adjustments, Corrections in accounts- Transfer Entries, Combined Transfer Entries, ledger, Accounting of liabilities: Public Debt, Other liabilities, Treasury bills, Accounting of Reserve Fund, Deposit and Investments, Accounting of Suspense and Remittance Heads, Preparation of Disburser's Account and Monthly Civil Account, Detailed Loan Accounting, Provident Fund Accounting with particular reference to pitfalls in accounting.

Unit III: Compilation of Annual Accounts: Appropriation Accounts, Finance Accounts and Combined Finance and Revenue Accounts,

Unit 3
2021



Contents of annual accounts, Preparation and submission of annual accounts. Summary of Finance Accounts, Interpretation and utility of various statements in Finance Accounts, Interpretation and utility of Government Accounts, Report on State Finances, Summarised Financial Position of the State, Abstract of receipts and disbursements, Sources and Application of funds, Input for fiscal management Allocation of resources and effective use of resources, Input for budget preparation and monitoring.

Unit IV: Quality Assurance Procedures: Checks against errors and misstatements, Reconciliation between Accountant General and Controlling Officers, Maintenance and review of Broadsheets, Analysis and clearance of suspense and remittance heads, Internal Test Audit (ITA), Control Accounts for verification and exclusion checks, Classified Abstracts (DDR portion and Proof Sheet), Detail Books and Disburser's Account, Journal, Reconciliation of differences under Reserve Bank Deposits in figures as per Government accounts and those communicated by 69

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Central Accounts Section RBI, Checks related to timeliness, completeness and overall reliability, Trial Balance, Review of Balances, Exclusions of Treasury and Divisional accounts, Review against schedule of preparation, Reconciliation between Finance and Appropriation Accounts

Unit V: Indian Government Financial Reporting Standards (IGFRS): IGFRS 1 Presentation of Financial Statements, IGFRS- 2 Property Plant and Equipment; IGFRS-3 Revenue from Government Exchange Transactions; (IGFRS): IGFRS 4 Inventories; IGFRS -5 Contingent Liabilities and Contingent Assets:

SEMESTER II

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorial Hours	Practical Hours	Total Hours
1	Government Audit I	4	100	40	08	08	64
2	Government Audit II	4	100	40	08	08	64
		8	200				128

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PAPER 3. GOVERNMENT AUDIT I:

Course Contents:

Unit I: Government Audit: Objectives - Ensure that the expenditure is incurred out of the fund, which the competent authority has sanctioned, Verify that the expenditure of the government department is sanctioned as per the rules and regulations of the department concerned, See that the expenditure already sanctioned has been incurred by an officer who is authorized to do so, Ensure that the payments have been made to the right persons and they are duly entered in the books on the basis of receipts received from them, See that the payments have been properly classified into capital and revenue; check the existence of stock and stores and their proper valuation, Ensure that expenditures have been incurred in the interest of public, ensure that stocktaking is done periodically and stock registers are maintained up-to-date, Ensure that whether money due from others has been regularly recovered while verifying the receipts; Differences between Government Audit and Commercial Audit - Appointment of auditors, Type of audit, Sanction of audit, Rules and regulations; Standards of Government Audit - Independence, Due care, Continuing Professional education, Supervision, Quality control; Responsibilities of Government Auditors - Plan to complete work and meet agreed deadlines, Maintain close liaison with local government body, Provide appropriate and adequate resources, Assign responsibilities to staff with relevant expertise and experience, Maintain proper accounting records, Submit audit reports;

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Unit II: The Comptroller and Auditor General of India: Appointment under Article 149 of the Constitution of India; Powers, Role and Functions of the Comptroller and Auditor General of India – As per the CAG's (Duties, Powers and Conditions of Service) Act, 1971; Scope of work - Audit of government accounts (including the accounts of the state governments) in India including all expenditure from the Consolidated Fund of the union or state governments, whether incurred within India or outside, all revenue into the Consolidated Funds and all transactions relating to the Public Accounts and the Contingency Funds of the Union and the states; Audit Divisions - Defence, Railways, Posts and Telegraphs audit, etc.

Unit III: Statutory Audit: Functions of Statutory Auditors as per Article 149 to 151 of the Constitution of India; Scope and Extent of Audit - determined by the C&AG at his discretion; Duties of Statutory Auditor - To audit all expenditure from the Consolidated Fund of India and of

each State and Union Territory, to ascertain whether moneys shown in the accounts as having been dispersed were legally available and they are applicable to the purpose for which they have been applied or charged, to ensure whether the expenditure conforms to the authority which governs it, to audit all transactions related to Contingency Fund and Public Accounts, and to audit all Trading, Manufacturing, Profit & Loss account and Balance Sheets pertaining to undertakings of Union/ States;

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Statutory Auditors: Statutory Auditor's authority - To inspect any office of Accounts under the control of Union/ State Government and such other offices keeping initial records of accounts, to require that any accounts books, documents relevant to the transaction to which the inspection of audit extents shall be sent to such place for perusal and inspection of the data, to put such questions as may be required to elicit the information required for conducting the audit; Sanction of audit by the C&AG.

Unit IV: Audit Reports; Audit Report to the concerned Head of Department, Compliance procedure on Audit Report and Audit Para - Reply to audit Paras, Action taken Report, Arrear reports; Settlement of Audit Paras and Final Compliance Report.

Unit V: Public Accounts Committee of Parliament: Role and functions of the Public Accounts Committee of the Parliament of India; Review procedure, Reports of the Committee to the Parliament.

PAPER PGCGAA3.4. GOVERNMENT AUDIT II:

Course Contents:

Unit I: Audit of Indian Railways: Audit Authorities - Director of Railway Audit, Chief Audit Officer, Divisional Audit Officers, Zonal Audit Officers, Principal Director of Audit, Audit Officers; Type of Audit - Statutory and Post Audit; Statutory Audit - Under overall control of Director of Railway Audit; Audit Reports - Specific Reports for serious irregularities, Audit Notes for minor irregularities, Inspection reports showing results of audit, Draft Audit Para for highlighting audit

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objections for the attention and prompt action by the Head of department, Audit Para in Audit Report for submitting Action Taken Report; Monthly, Quarterly Half Yearly Arrear Reports for Audit objections; Post Audit by the C & AG under the Dy. C&AG of India (Rlys).

Unit II: Audit of the LIC of India and the SBI and other Public Sector Banks: Statutory Audit by Independent auditors - As per the Guidelines issued vide letter No F No 1/14/2004-BOA dated 25th November 2014 by the Ministry of Finance Government of India; Appointment of Auditors - Auditor's Panel is given by the C&AG, Selection of Auditors as per the Criteria of Selection by the Reserve Bank of India; Appointment of Auditors on the approval of the Board of Directors; Branch Audit - Auditors appointment out of the Panel of Names given by the ICAI; Remuneration of statutory auditors and Branch auditors as per the norms given by the Reserve Bank of India; Audit report along with the Action Taken Report to the Board of Directors.

Unit III: Audit of Public Sector Companies: Electricity Companies, Oil and Gas Companies - Statutory Audit - by Auditors from the Directorate of Local Bodies of the concerned State Government; Post audit by the Auditors of the Accountant General of the State.

Unit IV: Audit of Local Bodies (Municipalities and Panchayats): Statutory Audit - by Auditors from the Directorate of Local Bodies of

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the concerned State Government; Post audit by the Auditors of the Accountant General of the State.

Unit V: Audit of Grant in Aid and Grants under Government Schemes: Grants and Grant in Aid; Types of grants – Categorical Grants, Block Grants, General Revenue Sharing; Funds are sanctioned as per the terms and conditions of the Scheme; Memorandum of Understanding with the Beneficiary; Internal review; Special audit by Chief Controller of Accounts under Section 14 and 15 of the Act.

Exit Learning outcomes of Qualification:

Upon the completion of this qualification, the student should be able to demonstrate

Knowledge and understanding of the theory and practice of public finance and provisions in the Constitution of India regarding devolution of powers to tax to governments at different levels.

Knowledge of the system of budgeting and accounting for revenues and expenditures in the governments at different levels in India including the books of accounts of State and central governments.

Understanding and skill in maintaining the accounts of governments at different levels.

Understanding of the requirement to maintain reliability and true and fair view of books of accounts in government.

Knowledge and understanding of the system of government audit of at different levels and in different government entities in India.

Suggested Readings:

Unit 5-2021



1. *Account Code for Accountants General of India.*
2. *Central Government Account (Receipt and Payment) Rules 1983.*
3. *Central Public Works Accounting Code.*
4. *Current Finance and Appropriation Accounts of Union Government.*
5. *Government Accounting Rules, 1990.*
6. *Government of India Budget.*
7. *Indian Government Financial Reporting Standards.*

Note: Latest edition of text books may be used.

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PAPER1. INDIAN ACCOUNTING STANDARDS I

Course Contents:

Unit I: Introduction: Accounting: Meaning, Evolution, Accounting as an information system, Accounting Principles; Accounting standard: Concept, Evolution, Difficulties in standard setting process; International Accounting Standards Board (IASB), Financial Accounting Standards Board (FASB), Accounting Standards Board (ASB) India: Constitution, Functions, Procedure for setting standards; Need for Uniform Global Financial Reporting, Significant differences between IAS, US GAAPs and Indian GAAPs (AS);

Unit II: International Accounting Standards (IAS): History and developments; International Accounting Standards Committee; Methodology and Process of Developing Accounting Standards - Exposure Draft standards, Final Standards, Process of familiarising and educating; International Financial Reporting Standards (IFRS): Concept, Convergence of Accounting Standards; Ind AS Concept, Applicability, Adoption of Ind AS (Road Map).

Unit III: Discussion on Indian Accounting Standards: (Ind AS-1 to Ind AS-7): Ind AS-1: Presentation of financial statements; Ind AS-2: Inventories; Ind AS-7: Cash flow statements.

Unit IV: Discussion on Indian Accounting Standards: (Ind As 8 & Ind As 10): Ind AS-8: Accounting policies, changes in accounting estimates and errors; Ind AS-10: Events after the Balance Sheet Date.

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Unit V: Discussion on Indian Accounting Standards: (Ind AS-11 - Ind AS-16): Ind AS-11: Construction contracts; Ind AS -12: Income taxes; Ind AS-16: Property, Plant and Equipment.

PAPER 2. INDIAN ACCOUNTING STANDARDS II

Course Contents:

Unit I: Discussion on Indian Accounting Standards: (Ind AS-17 - Ind AS-18): Ind AS-17: Leases; Ind AS-18: Revenue.

Unit II: Discussion on Indian Accounting Standards: (Ind AS 19 - Ind AS 20): Ind AS-19: Employee benefits; Ind AS-20: Accounting for Govt. Grants and Disclosure of Govt. Assistance.

Unit III: Discussion on Indian Accounting Standards: (Ind AS 21 - Ind AS 24): Ind AS-21: The effects of changes in foreign exchange rates; Ind AS- 23: Borrowing costs; Ind AS-24: Related party disclosure.

Unit IV: Discussion on Indian Accounting Standards: (Ind AS 27 to Ind AS 29): Ind AS-27: Separate financial statements; Ind AS-28: Investments in associates and Joint ventures; Ind AS-29: Financial Reporting in Hyper Inflationary economies.

Unit V: Discussion on Indian Accounting Standards: (Ind AS 32 to Ind AS 33): Ind AS-32: Financial instruments: Presentation; Ind AS-33: Earnings Per Share.

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SEMESTER II

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1	Indian Accounting Standards III	4	100	36	12	16	64
2	Indian Accounting Standards IV	4	100	36	12	16	64
		8	200				128

PAPER PGCAS8.INDIAN ACCOUNTING STANDARDS III

Course Contents:

Unit I: Discussion on Indian Accounting Standards: (Ind AS 34 to Ind AS 37): Ind AS-34: Interim financial reporting; Ind AS-36: Impairment of assets; Ind AS-37: Provisions, contingent liabilities and contingent assets.

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Unit II: Discussion on Indian Accounting Standards: (Ind AS 38 to Ind AS 41): – Ind AS-38: Intangible assets; Ind AS-40: Investment property; Ind AS-41: Agriculture.

Unit III: Discussion on International Accounting Standards (Ind AS 100 to Ind AS 104): Ind AS-101: First time adoption of Indian Accounting Standards; Ind AS-102: Share based payments; Ind AS-103: Business Combinations; Ind AS -104: Insurance contracts.

Unit IV: Discussion on International Accounting Standards (Ind AS 105 to Ind AS 106): Ind AS-105: Non-current assets held for sale and discontinued operations; Ind AS-106: Exploration for and evaluation of mineral resources.

Unit V: Discussion on International Accounting Standards (Ind AS 107 to Ind AS 108): Ind AS-107: Financial instrument: Disclosure; Ind AS-108: Operating segments.

PAPER PGCAS8.4. INDIAN AND INTERNATIONAL ACCOUNTING STANDARDS:

Course Contents:

Unit I: Discussion on Indian Accounting Standards (Ind AS 109 to Ind AS 111): Ind AS-109: Financial instruments; Ind AS - 110: Consolidated Financial Statements. Consolidated financial statements; Ind AS-111: Joint arrangement.

Unit II: Discussion on Indian Accounting Standards (Ind AS 112 to Ind AS 114): Ind AS – 112: Disclosure of interest in other entities; Ind

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AS-113: Fair Value Measurement; Ind AS-114: Regulatory Deferral Accounts.

Unit III: Discussion on International Financial Reporting Standards (Ind AS 112 to Ind AS 116): Ind AS-115: Revenue from Contracts with customers; Ind As -116: Leases.

Unit IV: International Financial Reporting Interpretations Committee (IFRIC) (IFRIC 1 to IFRIC 19): IFRIC 1: Changes in Existing Decommissioning, Restoration and Similar Liabilities; IFRIC 2: Members' Shares in Co-operative Entities and Similar Instruments; IFRIC 4: Determining Whether an Arrangement Contains a Lease; IFRIC 5: Rights to Interests Arising from Decommissioning, Restoration and Environmental Rehabilitation Funds; IFRIC 6: Liabilities Arising from Participating in a Specific Market - Waste Electrical and Electronic Equipment; IFRIC 7: Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies; IFRIC 10: Interim Financial Reporting and Impairment; IFRIC 12: Service Concession Arrangements; IFRIC 13: Customer Loyalty Programmes; IFRIC 14: IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding; Requirements and their Interaction; IFRIC 15: Agreements for the Construction of Real Estate; IFRIC 16: Hedges of a Net Investment in a Foreign Operation; IFRIC 17: Distributions of Non-cash Assets to Owners; IFRIC 18: Transfers of Assets from Customers; IFRIC 19: Extinguishing Financial Liabilities with Equity Instruments

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Unit V: Standards Interpretations Committee of Accounting Standards Board (SIC) (SIC 7 to SIC 32): SIC 7: Introduction of the Euro; SIC 10: Government Assistance – No Specific Relation to Operating Activities; SIC 12: Consolidation – Special Purpose Entities; SIC 13: Jointly Controlled Entities – Non-Monetary Contributions by Venturers; SIC 15: Operating Leases – Incentives; SIC 25: Income Taxes – Changes in the Tax Status of an Enterprise or its Shareholders; SIC 27: Evaluating the Substance of Transactions in the Legal Form of a Lease; SIC 29: Service Concession Arrangements: Disclosures; SIC 31: Revenue – Barter Transactions Involving Advertising Services; SIC 32: Intangible Assets – Web Site Costs.

Case Study on Compliance of Indian Standards: The Department shall select 5 cases of companies for compliance of Indian Accounting Standards. Candidate shall analyse and present the case analysis at the Seminar organised by the Department for this purpose.

Exit Learning outcomes of Qualification:

Upon the completion of this qualification, the student should be able to demonstrate:

Familiarity with and knowledge of accounting standards and financial reporting practices

Understanding of the requirements of Indian Accounting Standards and applying the same in practice.

Understanding of the requirements of International Financial Reporting Standards and applying the same in practice.

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Understanding of the requirements of the Standards Interpretations Committee of Accounting Standards Board and applying the same in practice.

Suggested Readings:

1. Banka, Anand. *Comprehensive guide to IND AS implementation.*
2. Finch, Clare. *A Student's Guide to International Financial Reporting Standards.* Kaplan Publishing.
3. Garg, Kamal. *IFRS Concepts and Applications.* Bharath Law House Private Limited
4. Ghosh, T, P. *IFRS for Finance Executives.* Taxman Allied Services Private Limited
5. Gosain, Sariha and Gosain, Rajeeh. *Practical Approach to IND AS Implementation, Illustrations, Summary and Comparisons.*
6. *IFRS Explained – A Guide to International Financial Reporting Standards.* BPP Learning Media
7. Kirk, Robert J. *IFRS: A Quick Reference Guide.* Elsevier Ltd.
8. Kumar, Praveen. *Consolidation under IND AS- IFRS Converged Standard*
9. Saini, A. L. *IFRS for India.* Snow White Publications.
10. Sekar G. S. and Sarvana Prashanth, B. *Financial Reporting.* Wolters Kluwer India Pvt Ltd.
11. Tripathy, Shibarama. *Roadmap to IFRS and Indian Accounting Standards*

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12. Vijay Kumar, M. P. *First Lesson to International Financial Reporting Standards - Beginners Guide*. Prime Knowledge Services.

Note: Latest edition of text books may be used.

Note: Students shall practice solution of numerical exercises in courses where numerical exercises are involved in 'Accounting Laboratory'.

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4 - P.G. - GST

POST GRADUATE CERTIFICATE COURSE IN GOODS AND SERVICES TAX

Qualification: A student shall be awarded Post Graduate Certificate in Goods and Services Tax on qualifying at the examination.

Objective of the Qualification:

This qualification aims at:

Providing knowledge and skills to the students of the law and practice of the Goods and Services Tax.

Providing adequate knowledge and skills to the students to handle the Goods and Services related work in a business organisation.

Equipping with this qualification and skill development the students in seeking employment in some business establishment or self-employment by establishing a Goods and Services Tax consultancy in the field.

બોર્ડ ઓફ સ્ટડીઝ એન્ડ એક્ઝામિનેશન્સ ઈન્ડિયન ઓફિસ
સભ્યો દ્વારા સલાહનુભવે મંજૂર કરેલ છે.

Chairman

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SEMESTER I

Paper	Subject	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1	Goods & Services Tax I	4	100	40	12	12	64
2	Goods & Services Tax II	4	100	40	12	12	64
		8	200				128

PAPER PGCST1.1 GOODS AND SERVICES TAX I:

Course Contents:

Unit I: Introduction: Concept of indirect taxes; Concept and features of indirect taxes; Principal indirect taxes; Special features of indirect tax levy - all pervasive nature, contribution to Government Revenues, fiscal preference as instrument of planning and development; Role of indirect tax laws.

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Goods and Services Tax in different countries: Special features of tax in different countries; Constitutional aspects: Provisions regarding taxation in the Constitution of India – the Central list, the State List and the Concurrent List; Amendment to the Constitution of India to facilitate the GST.

Unit II: Integrated Goods and Services Tax Act, 2017: Important definitions of Integrated Goods and Services Tax Act, 2017, Levy and collection of tax, Administration; Determination of nature of supply, Place of supply of goods or services or both, Refund to international tourist; Zero rated supply, Apportionment of tax and settlement of funds, transfer of input tax credit, Application of CGST Act, Miscellaneous provisions of IGST Act; Application for tax return preparer; Exercises.

Unit III: Central Goods & Services Tax/State Goods & Services Tax Act 2017: Definitions of important terms, Levy and collection of tax, Administration; Determination of nature of supply, Place of supply of goods or service or both, Refund to international tourist; Zero rated supply, Apportionment of tax and settlement of funds, Transfer of input tax credit, Application of CGST/SGST Act, Miscellaneous provisions; Exercises.

Unit IV: Central Goods & Services Tax/State Goods & Services Tax Act 2017: Basics of GST, Meaning and Scope of supply, Levy and collection of tax, Time and Value of Supply of goods and / or Services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGST Act, Filing of Returns and Assessment, Payment of Tax

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including Payment of tax on reverse charge basis, Refunds under the Act; Exercises.

Unit V: Central Goods & Services Tax/State Goods & Services Tax Act 2017: Threshold exemption and registration - Registration procedure, Amendment of registration, cancellation of registration, revocation of cancellation of registration; Classification of Goods and Services under GST for Rate Purpose; Exercises.

PAPER PGCGST1.2 - GOODS AND SERVICES TAX II

Course Contents:

Unit I: Central Goods & Services Tax/State Goods & Services Tax Act 2017: Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under the GST, Demand and recovery under GST.

Unit II: Central Goods & Services Tax/State Goods & Services Tax Act 2017: Miscellaneous provisions under GST, Payment of Tax, Refund, Assessment, Audit, Administration, Inspection, Demand and Recovery, Goods and Services Tax Compensation to states, GST determination of value of supply Rules, 2017, GST Input Tax credit Rules, 2017; Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under Act; Exercises.

Unit III: Goods & Services Tax Rules: Goods & Service Tax Registration Rules 2017; Goods & Service Tax Determination of Value of Supply Rules 2017; Goods & Service Tax Payment of Tax Rules 2017; Goods & Service Tax Return Rules 2017; Goods & Service Tax Invoice, Credit and Debit Notes Rules 2017; Goods & Service Tax

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Refund Rules 2017; Goods & Service Tax Composition Rules 2017;
Goods & Service Tax Input Tax credit Rules 2017.

Unit IV: Levy and Collection of GST: Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

Unit V: Input Tax Credit: Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work; Exercises.

SEMESTER II

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1	Goods & Service Tax III	4	100	40	12	12	64

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2	Goods & Service s Tax IV	4	100	24	12	28	64
		8	200				128

PAPER 3 - GOODS AND SERVICES TAX III - CUSTOMS ACT, 1962:

Course Contents:

Unit I: Customs Act 1962: Important Terms & definitions under the Act, Letter of Credit, Kind of Duties- Basic, auxiliary, additional or counter veiling; basics of levy ad-valorum specific duties, Prohibition of Export and Import of Goods and Provisions regarding notified & specified goods, Import of Goods- Free Import and Restricted import, type of Import – Import of Cargo, Import of Personal Baggage, Import of Stores. Clearance Procedure – For Home Consumption, for Warehousing, for Re-export, for Import by post, Prohibited Export, Canalized Exports, Exports against licensing, type of Exports, Exports of cargo, Export of Baggage, Export of cargo, Export of cargo by land, sea and air routes.

Unit II: Customs Act 1962 - Details of procedure in relation to the levy: Collection and exemption from customs duties – documents to be

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prepared and presented to customs authorities, valuation of goods, clearance of imported and exported goods procedure.

Unit III: Customs Act 1962 - Detailed procedure in relation to transportation and warehousing: Relevant rules and regulations; Other aspects, Drawback of customs duties paid, preparation and submission of drawback claim forms. Adjudication and appeals before the customs authorities and the appellate Tribunal; Exercises

Unit IV Skill Development: Development of Tax invoice, Credit and Debit notes, Electronic way bill, Accounts and Records, Filing of tax returns, Payment of tax including reverse charge, refund, Input tax credit; Computation of GST liability; Filing of Tax Returns and settlement of tax liability; Exercises and Lab Work.

Unit V: Case Studies/Exercises: The Department shall select 10 cases of Goods & Services Tax settled at the level of Appellate Tribunal and reported in the Tax Law Reports. Candidate shall analyse and present the case analysis at the Seminar organised by the Department for this purpose.

PAPER 4 - GOODS AND SERVICES TAX IV:

Course Contents:

Unit I: Filing of Tax Returns: Procedure for Filing of tax returns of GST, Matching tax credits and due dates; Payment of taxes, Interest and Levy of Late fees. Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Exercises.

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Unit II: Audit, Inspection, Search and Seizure: GST Audit, and Assessment - GST authorities, power and proceedings (bifurcation between Central & States); Self-assessment, Provisional assessment, Summary assessment and Scrutiny of returns; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Offences and penalties; Appeal and Revision of assessment; Offences and Penalties; Demands and Recovery; Provisions in GST relating to E-commerce, Advance Rulings; Tax deduction at sources and Advance tax statements.

Unit III: Electronic Maintenance of GST Records and Documentation: Data analysis using Excel; Maintaining Online Ledgers - Tax liability ledger, Cash Payment ledger, ITC Ledger; Tax Records.- Tax invoice, Credit notes and Debit notes, Electronic way Bill, Bill of supply; Filing of tax returns - Development of GST records, Payment of tax including reverse charge, refund, job work Input tax credit, Computation of GST liability; Exercises.

Unit IV: Electronic Filing of GST returns: GST returns - GSTR-1, GSTR-2, GSTR-3, GSTR4, GSTR9, GSTR-3B; GSTR10; GSTR11;

Skill Development: Development of Tax invoice, Credit and Debit notes, Electronic way bill, Accounts and Records, Filing of tax returns, Payment of tax including reverse charge, refund, Input tax credit; Computation of GST liability; Filing of Tax Returns and settlement of tax liability; Exercises and Lab Work.

For Skill development:

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(1) The Department shall purchase and install the necessary technology and equipment, set up an Accounting Laboratory and engage and develop competent and skilled faculty to guide and supervise the students in GST operations.

(2) The students would be given adequate time to practice in the Accounting Laboratory using the installed hardware and software.

Unit V: Case Studies/Exercises: The Department shall select 10 cases of Goods & Services Tax settled at the level of High Court or the Supreme Court and reported in the Tax Law Report. Candidate shall analyse and present the case analysis at the Seminar organised by the Department for this purpose.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to GST*. Wolters Kluwer
2. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill*. Ane's Student Education
3. Datey, V. S. *All about GST, A Complete Guide to Model GST Law*. Taxman Publications
4. Gupta, Vineet and Gupta, N. K. *Fundamentals of Goods and Services Tax*. Bharat Law House Pvt Ltd
5. Gupta, S.S. *Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns*. Taxman Publication.
6. Mehrotra H.C. and Agarwal, V.P. *Goods and Services Tax and Customs*. Sahitya Bhawan Publications

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7. Murthy, K. Ch. A. V. S. N. Lavanya K. V. N. and Lakshmi, V. D. M.
V. *Theory and Practice of Goods and Services Tax*. Telugu Academy,
Hyderabad.

8. Saha, R.G. Shah, Divyesh and Devi, Usha. *Goods and Service Tax*.
Himalaya Publishing House.

9. Singhanian, Aditya. *Taxman's GST New Returns with e-Invoicing-A
Comprehensive Guide to New GST Returns*. Taxman Publication.

Note: Latest edition of text books may be used.

Exit Learning outcomes of Qualification:

Upon the completion of this qualification, the student should be able to
demonstrate:

*Knowledge and skills in handling the cases related with the law and
practice of Goods and Services Tax.*

*Capacity to handle the Goods and Services Tax related work such as
collection of tax, filing of tax returns and payment of tax in a business
organisation.*

*With knowledge, skill and ability so developed seek employment in a
business establishment and/or provide consultancy services in Goods
and Services Tax matters.*

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Residential status; Scope of total income on the basis of residential status; Exempted income.

Computation of Income under different heads: Income from Salaries, Income from House Property, Profit from Business and Profession, Income under the head Capital Gains, Short term and Long-term capital gains, Income from other sources.

Unit II: Computation of Total Income and Tax Liability of Individuals: Determination of Gross Total Income; Deductions Gross Total Income from, Provisions for clubbing of Income, Income chargeable to tax.

Taxation of Income of a Hindu Undivided Family, a firms/LLPs, AOP/BOIs and Charitable Trust: Determination of income under the head, Capital Gains, Income from other sources, Set off and Carry forward of losses, Gross total income, Deductions from Gross Total Income, Income chargeable to tax.

Unit III: Computation of Business Income: Determination of Income under the head Income from Business and Profession, Deductions, Set off and carry forward of losses; Income Chargeable to tax.

Unit IV: Returns of Income and Assessment: Permanent Account No, Tax Deduction and Collection Accounts, Tax Deduction at Source, Tax Collection at Source, Filing of TDS Returns; 45 Advance Payment of Tax, Payment of interest by and to an assesses; Refund of excess tax paid by the assesses; Penalty and Prosecutions under the Income Tax Act, 1961; Appeals and Revisions, Search and Seizure Provisions.

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Unit V: Income Tax Authorities and their Functions: Various authorities and their functions, Income Tax Appellant Tribunal, Advance ruling for non-residents; Income Computation and Disclosure Standards.

Note: The amendments in the provisions of Income Tax law and Regulations up to 30th June in the immediately preceding year shall be applicable.

Course Exit Learning outcomes:

Upon successful completion of this course the student should be able to demonstrate:

Understanding of law and practice of Income Tax and applicable provisions of the tax in a business set-up.

Understanding of documentation and records, filing of returns, and collection and payment of tax as per the requirements of the Income Tax law and apply the same in a business set-up.

Understand the basic concepts in the law of income tax and determine the residential status of different persons.

Identify the five heads in which income is categorised and compute income under the heads 'Salaries', Interest and 'Income from House Property, etc.

Compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources.

Understand clubbing provisions, aggregate income after set-off and carry forward of losses, deductions allowed under the Income Tax Act and further to compute taxable income and tax liability of individuals and firms.

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Develop the ability to file online returns of income.

Work in a business set up and provide support in income tax related matters as a consultant.

Suggested Readings:

1. Manoharan, T. N. *Students Handbook on Income Tax Law*. Snow White Publications
2. Mehrotra, H. C. *Income Tax Law and Accounts including Tax Planning*. Sahitya Bhawan Publications.
3. Narang and Gaur. *Income Tax*. Himalaya Publishing House.
4. Prasad, B. *Direct Taxes - Law and Practices*. Wishwa Prakashana
5. Singhanian, Vinod K and Singhanian, Kapil. *Direct Tax Planning and Management*. Taxman.
6. Singhanian, Vinod, K. *Direct Taxes - Law and Practices*. Taxman.
7. Income tax Act 1961 (as amended till date) 46

Note: Latest edition of text books may be used.

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PAPER 02: INCOME TAX - COMPUTERISED ACCOUNTING AND DOCUMENTATION

Course Objectives:

The course aims to:

Develop detailed understanding of the students of documents and records, filing of returns, and collection and payment of tax as per the requirements of the Income Tax law

Develop competence and skill to apply the knowledge of Income Tax law in developing appropriate documents and records, determine income liable to tax and file returns of income in a business set-up.

Develop competence to work in a business set up and also as a consultant in tax matters independently.

Course Contents:

Unit I: Computer Hardware and Software: Practical use of computer in business set up: Preparation of Business records using Microsoft Office – Word, Excel and Power Point;

Unit II: Development of Tax documents: Development of Income tax documents, Tax Accounts and Tax Records; Tax Deduction at Source, Tax deduction at source; Filing of returns of Tax deduction at source; Advance payment of tax: Assessment of Advance payment liability.

Unit III: Tax Deduction at Source and e-Filing of TDS returns - Introduction to the concept of TDS, Provisions relating to advance payment of tax, Tax Deduction at Source, Tax Collection at Source, schedule for deposit of TDS; Permanent Account No and Tax Deduction

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and Collection Accounts, Schedule for submission of TDS returns; prescribed forms for filing of TDS returns; Exemption from TDS – Form 13, 15G, 15H; Practical e-filing of TDS returns and Advance Payment of Tax.

Unit IV: e-Filing of Returns of Income: Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications. Use of offline utility of IT Dept. of India

Income tax and e-filing of ITRs - Introduction to Income Tax Portal; preparation of electronic return; Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6.

Unit V: Lab work for Skill development: Development of Tax Accounts and Records, Calculation of income liable to tax, Tax deduction at source and Advance tax, Tax deduction at source Statement and Advance tax statements, Computation of tax liability, Filing of tax Returns, Payment of tax, Refunds.

For Skill development:

(1) The Department shall purchase and install the necessary technology and equipment, develop an Accounting Laboratory and engage and develop competent and skilled faculty to guide and supervise the students in Income Tax Law and Practice.

(2) The students would be given adequate time to practice in the Accounting Laboratory using the installed hardware and software.

Course Exit Learning outcomes:

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Upon successful completion of this course the student should be able to demonstrate:

Understanding of law and practice of Income Tax and applicable provisions of the tax in a business set-up.

Understanding of documentation and records, filing of returns, and collection and payment of tax as per the requirements of the Income Tax law using technology in a business set-up.

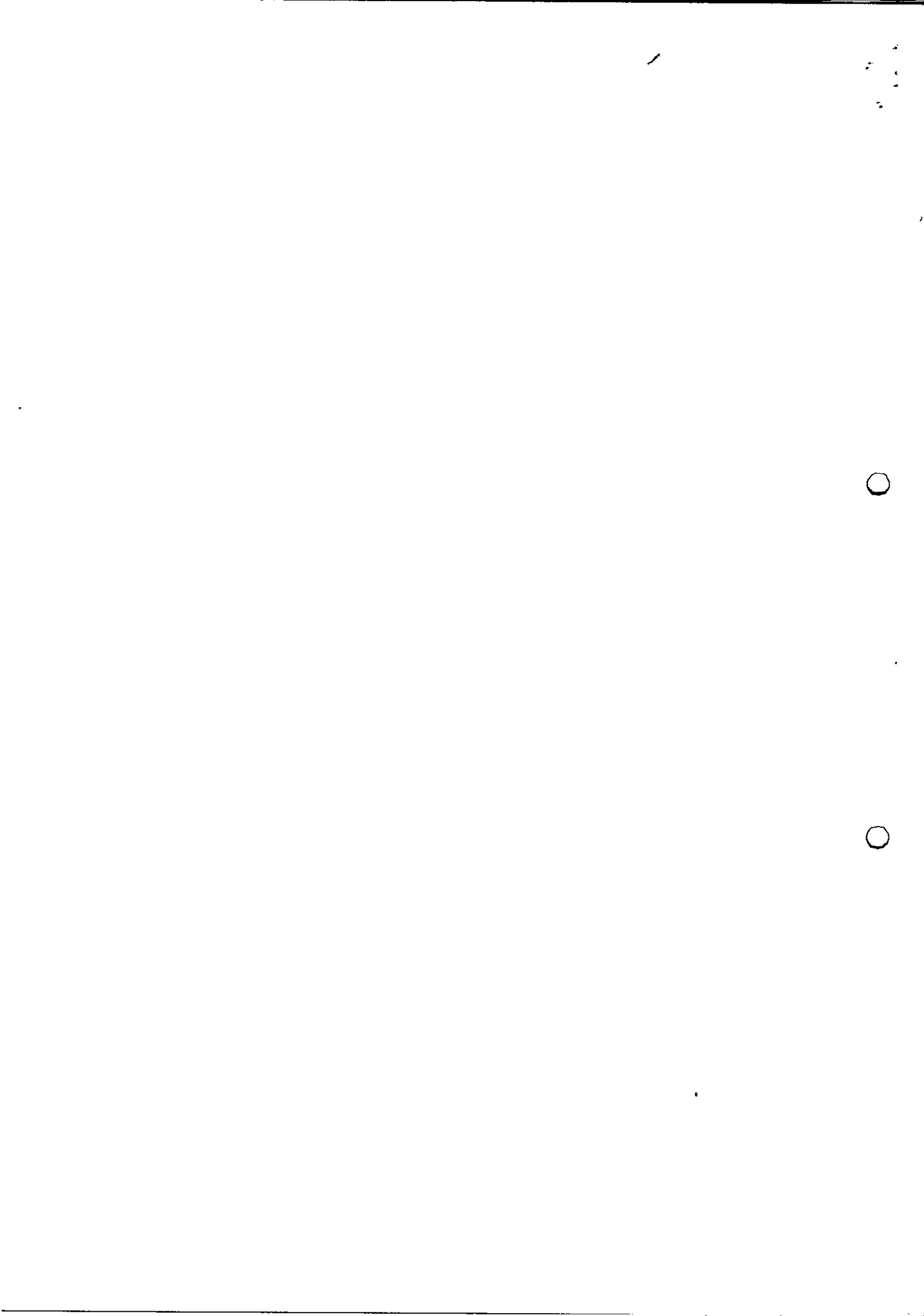
Work in a business set up and provide support in income tax related matters and develop the ability to file online returns of income for individuals, firms and companies.

Suggested Readings:

1. Manoharan, T. N. *Students Handbook on Income Tax Law*. Snow White Publications
2. Mehrotra, H. C. *Income Tax Law and Accounts including Tax Planning*. Sahitya Bhawan Publications.
3. Narang and Gaur. *Income Tax*. Himalaya Publishing House.
4. Prasad, B. *Direct Taxes - Law and Practices*. Wishwa Prakashana
5. Singhania, Vinod K and Singhania, Kapil. *Direct Tax Planning and Management*. Taxman.
6. Singhania, Vinod, K. *Direct Taxes - Law and Practices*. Taxman.
7. *Income tax Act, 1961* (as amended till date).

Note: Latest edition of text books may be used.

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CERTIFICATE COURSE IN COMPUTERISED ACCOUNTING

Qualification: A student shall be awarded Certificate in Computerized Accounting on qualifying at the examination. Subjects

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1	Computerised Accounting	4	100	36	12	16	64
2	Computerised Accounting Operations	4	100	12	12	40	64
		8	200				128

PAPER.01.

COMPUTERISED ACCOUNTING

Course Objectives:

The course aims to:

To equip the students with the knowledge of the conceptual framework of financial accounting, the double entry system of book keeping, books of accounts and the Indian Accounting Standards (Ind As) and develop proficiency in their application in business. Provide understanding to the students of the requirements of operating the computerized accounting and developing financial documents, records and books of accounts.

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અન્ડ ઇન્ફોર્મેશન ટેકનોલોજી ઇન એકાઉન્ટીંગ ઓફ ઇન્ડિયા

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Equip the students with adequate knowledge and expertise in the use of software and e packages in recording financial transactions, developing financial documents, preparing the books of financial accounting and other records as per the requirements of business.

Course Contents:

Unit I: Book Keeping and Accounting: Conceptual framework of financial accounting; Accounting Concepts; Accounting Groups; Accounting Equation; Accounting Cycle; Double Entry System of Book Keeping; Accounting Standards, Indian Accounting Standards (Ind As) and their requirements.

Voucher and Entry in Books of Accounts: Types of vouchers; Selection of voucher type for transactions; Vouchers for income and expenditure; Vouchers entry: Voucher number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Vouchers and Cheques.

Multiple Price list Quotation Purchase Enquiry; Order Performa Invoice, Sales Purchase and Rejection Vouchers; Additional Purchase; Effective Rates Invoice.

Unit II: Stock Accounting: Stock Groups, Stock Categories, Unit of measure, Godown Stock item; Creating Stock Items and Groups; Creating Unit of Measurement, Creating Stock Groups using Single or multiple create features under an existing group, Creating Stock items using Single or multiple features under an existing group.

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Unit III: Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, Creating ledger under a group and entering opening balance. **Maintaining Books of Accounts:** Entering financial transactions in books of original entry – Journal, Ledger, Cash Book, Rectification of errors; Preparation of Trail Balance.

Unit IV: Spreadsheet and its Business Applications: Spreadsheet concepts; Managing worksheets; Formatting, conditional formatting, Entering data, Editing, Printing and Protecting worksheets; Handling operators in formula; Projects involving multiple spreadsheets, Organizing Charts and graphs; Working with Multiple worksheets; Controlling worksheet views, Naming cells and cell ranges.

Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database functions, Text functions and Error functions.

Unit V: Generation of Tax Records, Documents and Reports: Accounting for Goods and Service Tax: Accounting for Income Tax; Tax Deducted at Source, Tax Collected at Source; Assessment of Tax liability; Self-Assessment and Payment of Tax; Final Assessment and Settlement of Tax Liability; .

Generation of Reports: Cash Book, Ledger Accounts, Trial Balance; Development of Income Statement, Profit and Loss Account, Cash Flow Statement and Balance Sheet.

Computerised Auditing: Internal audit, Statutory audit, Voucher verification, Verification of related party transactions; Auditing in

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Computerized Accounting set up; Various tools for computerised auditing.

Course Exit Learning Outcomes

After successful completing the course, the student shall be able to:

Understand the theoretical framework of accounting, use of double-entry accounting and prepare financial statements of a business.

Determine depreciation and value of inventory, record transactions and events and prepare a trial balance after identifying and correcting errors, and prepare financial statements for incorporated and unincorporated entities.

Develop skill for preparation of trading and profit and loss account and balance sheet using computerized accounting.

Define the qualitative characteristics of financial information and the context and purpose of financial reporting

Suggested Readings:

1. Agarwal, Garima. *Computerised Accounting*: Himalaya Publishing House
2. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill*: Ane's Student Education, 2018
3. Grewal, T.S. *Introduction to Accountancy*. S. Chand and Co.
4. Gupta, R.L and Gupta, V.K. *Principles & Practice of Accounting*. Sultan Chand & Sons,
5. Haneef and Mukerjee. *Accountancy*. Tata McGraw Hill Company.
6. Jain, S.P. and Narang, K.L. *Accountancy*. Kalyani Publishers.

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7. Jawaharlal Lal. *Financial Accounting*. Himalaya Publishing House.
 8. Maidasani, Dinesh. *Mastering Tally*. Firewall Media
 9. Nadhani, Ashok K. *Tally ERP 9 Training Guide*. BPB Publications
 10. Sahgal, Deepak. *Fundamentals of Financial Accounting*. Tax Man Publication.
 11. *Official Guide to Financial Accounting using Tally. ERP 9 with GST*. Tally Education Pvt., Ltd.
 12. Tarang, *Tally ERP 9*: Computer World Publications.
 13. Tulasian, *Accountancy*. Tata McGraw Hill Company
 14. Yogeshweran, Dr. G. *Computerised Accounting*. PBP Publications.
- Note: Latest edition of text books may be used.**

PAPER:02: COMPUTERISED ACCOUNTING OPERATIONS

Course Objectives:

The objectives of this course are:

To develop knowledge and proficiency among the students in the use of computerised accounting techniques and software in the preparation of financial accounts, documents and financial statements.

To develop knowledge and proficiency in the use of financial accounting concepts and standards and the computerised accounting techniques for preparing financial accounts and financial statements in different types of business organisations.

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Course Contents:

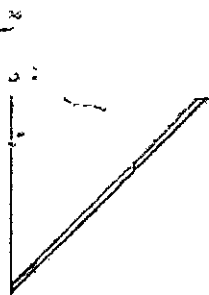
Unit I: Computerized Accounting: Computerised Accounting Systems - Meaning, Importance; Difference between computerized accounting and manual accounting; Software programs for computerized accounting; Factors affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software.

Unit II: Accounting Database Management: Use of MS Excel and other software packages such as Tally.prime, QuickBooks India, Zoho Books, MargERP 9+, Vyapar, myBooks, Busy Accounting, Logic. Specific features of each software package and their requirements; Identification and selection of appropriate software for business.

Using an Accounting Software: Create, Select, shut, and delete a Company; setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company **Working with Data:** Sort and filter; Consolidate; Tables; Pivot tables; What-if-analysis; Goal seek; Data tables and Scenario Manager; Data analysis ToolPak: Descriptive Statistics,

Creating Business Spreadsheet: Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Constraint optimization, Assignment Problems, Depreciation Accounting; Graphical representation of data; Frequency distributions and their statistical parameters; Moving averages, Histogram, Covariance, Correlation and Regression Analysis.

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Unit III: Accounting using Tally: Creation of Company Gateway of Tally Menu Buttons, Features and Continuation; Accounting Group Ledger, Cost Category, Currency; Voucher Types and Classes; Accounts Vouchers; Reversing Journal; Memorandum Voucher, Optional Voucher, Post-dated Voucher, Bill wise details, Interest; Money Receipt and Cheques, Debit and Credit Notes.

Creating and Configuring New Company Accounts: Account masters' maintenance, Account vouchers maintenance, Inventory master's maintenance.

Unit IV: Inventory Management: Inventory vouchers maintenance; Reports, Business management and advanced usage, Accounting and inventory report, MIS reports, Budget and scenario management, Forex management, Manufacturing company, Group company, Payroll, Tax.

Unit V: Skill Development - Maintaining Records and Books of Accounts: Stock Journal, Manufacturing Journal, Delivery Note; Receipt Note; Rejection In /Out; Tracking Numbers Stock Summary; Godown and Batch details Query; Report Configuration Option, Inventory Books. Statements with options and formats Splitting of Data. Creation of New Year Books. Preparing Balance Sheet Profit & Loss Account, Trial Balance, Registers, Outstanding Interest Calculations; Bank Reconciliation; Consolidation of Group and Company Accounts.

For Skill development:

(1) The Department shall purchase and install the necessary technology and software and equipment, develop an Accounting Laboratory, and

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engage and develop competent and skilled faculty to guide and supervise the students.

(2) The students would be given adequate time to practice in the Laboratory using the installed hardware and software.

Course Exit Learning Outcomes:

Upon the completion of this course the student should be able to demonstrate:

Develop understanding and adequate proficiency in the use of computer hardware and software packages for recording and analysis of financial transactions and vouchers in the books of accounts of a business.

Develop capability to develop the documents and maintain the books of financial accounting and records of a business using computerised technology.

Suggested Readings:

1. Agarwal, Garima. *Computerised Accounting*: Himalaya Publishing House.
2. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill*: Ane's Student Education.
3. Madaşani, Dinesh. *Mastering Tally*: Firewall Media
4. Nadhani, Asok K. *Tally ERP 9 Training Guide*. BPB Publications
5. *Official Guide to Financial Accounting using Tally ERP 9 with GST*. Tally Education Pvt Ltd.
6. *Tally ERP 9 book advanced user*, Swayam Publication
(www.tallyerp9book.com)

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7. Tarang, *Tally ERP 9*. Computer World Publications.

8. Yogeshweran, G. *Computerised Accounting*. PBP Publications.

Note: Latest edition of text books may be used.

Note 2 : the institute will be allowed to teach accounting software other than Tally as well.

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Goods and Services Tax (GST); Structure of GST (SGST, CGST, UTGST and IGST); GST Council; GST Network; Compensation Mechanism for States.

Unit II: Levy and Collection of GST: Taxable events, Supply of goods and services; Place of supply: Intra-state, Inter-state, Import and Export; Time of supply; Valuation for GST, Valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.

Threshold Exemption and Registration: Registration procedure, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration; Classification of Goods and Services under GST for Rate Purposes.

Unit III: Input Tax Credit: Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

Unit IV: Filing of Tax Returns: Procedure for Filing of tax returns of GST, Matching tax credits and due dates; Payment of tax, Interest and Levy of Late fees. Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control; e-way bills; Zero-rated supply; Payment of taxes; Refund.

Unit V: Audit, Inspection, Search and Seizure: GST Audit and Assessment; GST authorities - Power and proceedings (bifurcation

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between Central & States); Self-assessment, Provisional assessment, Summary assessment and Scrutiny of returns; Anti-profiteering; Avoidance of dual control; Offences and penalties; Appeal and Revision of assessment; Demands and Recovery; Advance Rulings; Tax deduction at sources and Advance tax statements.

Customs Law - Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation;

Baggage rules and Exemptions.

Note: The amendments in the GST Act and Regulations up to 30th June in the immediately preceding year shall be considered as part of the curriculum.

Course Exit Learning Outcomes:

Upon the completion of this course the student should be able to demonstrate:

Understanding of law and practice of Goods and Services Tax and apply the provisions of the law in a business set-up.

Understanding of the requirement of documents, records, books of accounts and tax returns and payment of Goods and Services Tax and prepare these documents and records in a business set-up.

Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to GST*. Wolters Kluwer.
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
3. Bansal, K. M. *GST & Customs Law*. Taxman Publication.

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4. Datey, V. S. *All about GST, A Complete Guide to Model GST Law.* Taxman Publications
5. Gupta, FCA Vineet and Gupta, Dr N. K. *Fundamentals of Goods and Services Tax.* Bharat Law House Pvt. Ltd
6. Gupta, S.S. *Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns.* Taxman Publication.
7. Gupta, S.S. *GST- How to Meet your Obligations.* Taxman Publications
8. Mehrotra H.C. and Agarwal, V.P. *Goods and Services Tax and Customs.* Sahitya Bhawan Publications.
9. Murthy, K. Ch. A. V. S. N. Lavanya K. V. N. and Lakshmi, V. D. M. *V. Theory and Practice of Goods and Services Ta.,* Telugu Academy, Hyderabad.
10. Saha, R.G. Shah, Divyesh and Devi, Usha. *Goods and Service Tax.* HPH
11. Singhania V. K. *GST & Customs Lax.* Taxman Publication
12. Sisodia Pushendra, *GST Law.* Bharat Law House.
13. *GST Laws - The Central Goods and Services Tax, 2017; The Constitution (One hundred and First Amendment) Act, 2016; The Goods and Services Tax (Compensation to States) Act, 2017; The Integrated Goods and Services Tax, 2017; The Union Territory Goods and Services Tax, 2017.*

Note: Latest edition of text books may be used.

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PAPER .02:

GOODS AND SERVICES TAX - COMPUTERISED ACCOUNTING AND DOCUMENTATION

Course Objectives:

This course aims to:

Develop a detailed understanding in the students of documents, records, books of accounts and tax returns, and the requirements for the payment of Goods and Services Tax using computer hardware and software packages in a business set-up.

Course Contents:

Unit I: Preparation of Business Records using Microsoft Office: Use of Excel for preparing GST Records; Analysis of GST Data; Use of Microsoft Point for Presentations; Use of Microsoft word for GST Reports.

Unit II: Computer Hardware and Software for GST: Use of MS excel and other Software Packages such as Tally. ERP 9, QuickBooks India, Zoho Books, MargERP 9+, Vyapar, myBooks, Busy Accounting, Logic in Business set up.

Unit III: Maintenance of Electronic Records and Documents for GST: Maintaining Online Ledgers - Tax liability ledger, Cash Payment ledger, ITC Ledger; Tax Records - Tax invoice, Credit notes and Debit notes, Electronic way Bill., Bill of supply; Filing of tax returns - Development of GST records, Payment of tax including reverse charge, Refund, Job work Input tax credit, Computation of GST liability.

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Unit IV: Electronic Filing of GST Returns: GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-7, GSTR-8, GSTR-9, GSTR-10, GSTR-3B and Payment of Tax , use of GST offline tools

Unit V: Skill Development: Data analysis using Excel; Development of Tax invoice, Credit and Debit notes, Electronic way bill, Accounts and Records, filing of tax returns, Payment of tax including reverse charge, Refund, Input tax credit; Computation of GST liability; Filing of Tax Returns and Settlement of tax liability.

For Skill development:

(1) The Department shall purchase and install the necessary technology and equipment, set up an Accounting Laboratory and engage and develop competent and skilled faculty to guide and supervise the students in GST records and documentation. (2) The students would be given adequate time to practice in the Accounting Laboratory using the installed hardware and software.

Course Exit Learning Outcomes:

Upon the completion of this course the student should be able to demonstrate:

Understanding of the documents, records, books of accounts and tax returns requirements and payment of Goods and Services Tax using computer hardware and software packages in a business set-up.

Use the knowledge and understanding of the Goods and Services Tax and Computer hardware and software packages in processing GST records in a business set up.

Work in a business set up and provide support in GST related matters and develop the ability to file online returns of Goods and Services Tax.

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Suggested Readings:

1. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to GST*. Wolters Kluwer
2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press.
3. Bansal, K. M., *GST and Customs Law*, Taxman Publication.
4. Chheda, Rajesh. *Learn Tally. ERP 9 with GST and E-way Bill: Ane's Student Education*
5. Datey, V. S. *All about GST, A Complete Guide to Model GST Law*. Taxman Publications
6. Gupta, FCA Vineet and Gupta, Dr N. K. *Fundamentals of Goods and Services Tax*. Bharat Law House Pvt Ltd
7. Gupta, S.S. *Taxman's GST New Returns How to Meet Your Obligations -A Practical Guide for filing of New GST Returns*. Taxman Publication.
8. Gupta, S.S. *GST- How to Meet your Obligations*. Taxman Publications
9. Murthy, K. Ch. A. V. S. N. Lavanya K. V. N. and Lakshmi, V. D. M. *V. Theory and Practice of Goods and Services Tax*, Telugu Academy, Hyderabad.

Note: Latest edition of text books may be used.

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SEMESTER I

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1	Financial Fraud	4	100	40	12	12	64
2	Fraud Investigation, Reporting and Resolution	4	100	36	12	16	64
		8	200				128

PAPER 1. FINANCIAL FRAUDS:

Course contents:

Unit I: Fraud: White collar crimes; Definition, Ingredients of fraud, Factors behind fraud commitment, Persons committing fraud, Types of frauds – Bribery, Corruption, Misappropriation of funds, Theft of Assets, White collar frauds, Accounting Frauds, Frauds in taxation, Corporate frauds, Capital market frauds, Frauds in Government revenue and expenses.

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Unit III: Corporate Frauds: Meaning, Nature of corporate fraud, Concept of fraud under Companies Act 2013, Frauds for and against a company, Victims of fraud; Types of Corporate Frauds - Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Fraud in e-commerce. Fraud Prevention-Strategies, Fraud prevention for consumers and businesses; Case study:

- (a) Satyam Computers Case
- (b) ILL&FS Case
- (c) Enron Case 87
- (d) World Com Case

Unit IV: Banking Frauds: Overview- Case study of

- (a) Baring Bank Case
- (b) Nirav Modi and Mehul Choksi Fraud Case
- (c) Vijay Malya Fraud Case

Unit V: Capital Market Frauds: Overview, Case study of

- (a) Harshad Mehta Case
- (b) Ketan Parakh Case

PAPER 2 FRAUD INVESTIGATION, REPORTING, MANAGEMENT AND RESOLUTION

Course Contents:

Unit I: Fraud Investigation: Basics of Fraud Investigation process - how fraud affects both its victims directly and modern society in general; behaviours, habits and exploits of fraudsters at a variety of

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levels, why certain individuals/businesses face a higher risk of being targeted by fraudsters than others.

Unit II: Fraud Detection: Fraud Investigation and Engagement processes; Symptoms of fraud; Evidence Collection process; Fraud Examination Evidence: Physical, Documentary and Observational Evidence, Interview and Interrogative Methods Detection of Financial Statement Fraud, Revenue Fraud, Inventory Fraud, Fraud on reserves.

Unit III: Fraud Reporting: preparation, Litigation, and the Recovery Process. Business Valuation and Damages, Damage Analysis; Auditor's Responsibility; Other types of misconduct.: Foreign Corrupt Practices Act (FCPA) Investigations, Anti-money laundering.

Unit IV: Fraud Management: Culmination, consequences, and policy implications of corporate frauds.

Unit V: Resolution of Fraud: Legal follow up. Government Enforcement; Fraud prevention, recognition of potential fraudulent situations.

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SEMESTER II

Paper	Subjects	No. of Credits	Maximum Marks	Lecture Hours	Tutorials Hours	Practical Hours	Total Hours
1	Forensic Accounting, Investigation and Forensic Audit	4	100	36	12	16	64
2	Cyber Crimes and Cyber Forensic	4	100	36	12	16	64
		8	200				128

PAPER 3. FORENSIC ACCOUNTING, INVESTIGATION AND FORENSIC AUDIT

Course Contents:

Unit I: Forensic Accounting: Money laundering and the Financial Intelligence act 3 of 2007; Tax evasion; Economics of crime; Organized crime; Financial crimes; Accounting and audit techniques; Sources of

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information; Detective and investigative tools and techniques; Investigative interview analysis; Bank and Finance; Cyber-crimes; Financial Intelligence Act; Financial statement fraud

Unit II: Forensic Accounting and Legal Environment: Financial Statement Analysis and Analytic Techniques. Money laundering and the Financial Intelligence act 3 of 2007; Tax evasion; Economics of crime; Organized crime; Financial crimes; Accounting and audit techniques; Sources of information; Detective and investigative tools and techniques; Investigative interview analysis; Bank and Finance; Cyber-crimes; Financial Intelligence Act; Financial statement fraud

Unit III: Forensic Investigation: Concept of Investigations, Types of Investigations - Fraud Investigation, Corruption, Asset misappropriation, Cash theft, Fraudulent disbursements, Inventory frauds, Misuse of assets; Interrogation of fraud, Forensic Investigation Methodology, Stages of computer forensic examination - Readiness, Evaluation, Collection, Analysis, Presentation, Review; Issues in Forensic Investigation

Unit IV: Forensic Audit: Principles of Fraud Auditing, Fraud Auditors' Skills, Forensic Audit and the Internal Auditor, Forensic Audit and Internal Control; Forensic Audit Methodology, Forensic Audit in Computerized Work Environment, Issues in Forensic Audit.

Unit V: Case studies:

The Department shall select 5 cases of Forensic Investigation and 5 cases of Forensic Audit reported in the Law Report. Candidate shall

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analyse and present the case analysis at the Seminar organised by the Department for this purpose.

PAPER 4. CYBER CRIMES AND CYBER FORENSIC

Course Contents:

Unit I: Cyber Crimes: Introduction, Computer crime and cybercrimes; Distinction between cybercrime and conventional crimes; Kinds of cybercrimes - cyber stalking, cyber terrorism, Forgery and fraud, Crimes related to IPRs, Computer vandalism;

Unit II: Cyber Laws: Need for cyber laws, International scenario of cyber laws; Law relating to cyber-crimes, hacking, web vandals, cyber fraud and cheating, e-mail spamming, cyber pornography, inappropriate web linking practices, international libel laws and liability of ISPs cyber squatter, domain name disputes, copy right protection in cyber world, software piracy, software patents, taxation issues in e-commerce; Protection to cyber consumer in India;

Unit III: The Information Technology Act 2000: Objectives, Salient features, Definitions, Provisions regarding Digital signature, Authentication of electronic records. Electronic governance, Attribution, Acknowledgment and dispatch of electronic records, Secure electronic records and Secure digital signatures, Regulation of certifying authorities, Digital signature certificates, Duties of subscribers, Penalties and adjudication, Appellate tribunal, offences.

Unit IV: Cyber Forensic: Definitions under IT Act, 2000 Contemporary Business Issues in Cyber Space; Management of risk in -

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Internet, Web Centric Business, E Business, Electronic Governance, Instant messaging platforms, Social networking sites and mobile applications, Security risks, Cyber jurisdiction, Domain name dispute and their resolution, E-forms; E-Money, Regulations of Pre-Payment Instruments (PPI), Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

Unit V: Case studies:

The Department shall select 5 cases of Cyber Crime and Cyber Forensic reported in the Law Report. Candidate shall analyse and present the case analysis at the Seminar organised by the Department for this purpose.

Exit Learning outcomes of Qualification:

Upon the completion of this module, the student should be able to demonstrate insight into:

Knowledge and engagement in the field of forensic accountancy as it pertains to financial statement manipulation.

Knowledge literacy in the area of fraud risk management.

Knowledge of the method and procedure in selecting and applying appropriate standards procedures, processes and techniques of financial statement manipulation and fraud risk management to problems in the field of forensic accountancy

Knowledge and understanding of ethics and professional practices relating to financial statements and fraud risk management. Ability for accessing, processing and managing information on financial statement

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manipulation and fraud risk management problems and issues within the forensic accountancy environment.

Knowledge literacy in demonstrating the ability to interrogate multiple sources of knowledge in the area of conducting a forensic investigation.

Ability for problem solving of complex or abstract problems in the forensic investigation field.

Ability to produce and communicate professional ideas and texts in the field of forensic investigations

Understand context and systems relating to forensic regulatory compliance and forensic technology in the forensic accountancy environment.

Suggested Readings:

1. Albrecht, W. Steve. *Forensic Accounting and Fraud Examination*. Cengage Learning (India Edition).
2. Albrecht, Chad O., Albrecht, Conan C., Albrecht, W. Steve & Zimbelman, Mark F. *Forensic Accounting & Fraud Examination*. Cengage Learning.
3. Banerjee, Robin. *Who Cheats and How?* Sage Publications, New Delhi.
4. Bologna, Jack and Lindquist, Robert J. *Fraud Auditing and Forensic Accounting*. Wiley.
5. Bremser, Wayne G. *Forensic Accounting and Financial Fraud*. American Management Association.

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6. Dalal, Chetan. *Novel and Conventional Methods of Audit, Investigation and Fraud Detection*. Wolters Kluwer India Pvt Ltd.

7. Gupta, Sanjeev. *Corporate Frauds and their Regulation in India*. Bharat Law House Pvt Ltd

8. Kaul, Vivek. *Easy Money*. Sage Publications, New Delhi.

9. Manning, George A. *Financial Investigation and Forensic Accounting*. CRC Press: Taylor & Francis Group.

10. Sharma, B. R. *Bank Frauds*. Universal Law Publishing, New Delhi

Note: Latest edition of text books may be used.

Note: Students shall practice solution of numerical exercises in courses where numerical exercises are involved in 'Accounting Laboratory'.

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9-14-2021-Audit

POST GRADUATE CERTIFICATE COURSE IN INTERNAL AUDIT

Qualification: A student shall be awarded Post Graduate Certificate in Internal Audit on qualifying at the examination.

Objective of the Qualification:

This qualification aims at:

Developing understanding of the students regarding essentials of audit, audit standards, strategy, planning and programming, audit techniques and audit work.

Developing understanding of the students on role and functions of external auditors, their qualifications, methods of appointment, rights, duties and liabilities.

Developing understanding and skill of the students on installing a system of internal control in an organization, its need, functions and mechanism of work.

Developing the understanding and skill of the students on internal audit, internal audit standards, their need and functions in an organization and ability to perform the functions of an internal auditor.

બોર્ડ યોજી સરકારી સંસ્થાઓમાં ઇન્ટરનલ ઓડિટીંગની કોર્સની જાણ
સરખી કામ સંબંધિત સંચુક કમિટી છે. Chairman

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SEMESTER I

Paper	Subjects	No. of Credits	Maximum Marks	Lecture Hours	Tutorials Hours	Practical Hours	Total Hours
1	Essentials of Audit	4	100	40	12	12	64
2	Internal Control	4	100	40	12	12	64
		8	200				128

PAPER 1. ESSENTIALS OF AUDIT

Course Contents

Unit I: International Auditing and Assurance Standard Board (IAASB) and Auditing Standards in India (SA): SA 200: Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing; SA 210: Agreeing the Terms of Audit Engagements; SA 220: Quality Control for an Audit of Financial Statements. SA 230: Audit Documentation; SA 240: The Auditor's Responsibilities Relating to Fraud in An Audit of Financial Statements; SA 299: Responsibility of Joint Auditors; SA315: Identifying and Assessing the Risk of Material Misstatement through Understanding the Entity and Its Environment; SA320: Materiality in Planning and Performing an Audit; SA 402: Audit Consideration Relating to an Entity

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Using a Service Organisation; SA500: Audit Evidence.SA 501: Audit Evidence – Specific Considerations for Selected Items; SA 530: Audit Sampling.SA 540: Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures; SA 570: Going Concern
Auditing Standards, Statements and Guidance Notes: Auditing and Assurance Standards (AASs); Statements and Guidance Notes on Auditing issued by the ICAI; Significant differences between Auditing and Assurance Standards and International Standards on Auditing.

Unit II: Nature, Objective and Scope of Audit: Auditing Concepts: Nature, objective and scope of Audit; Relationship of auditing with other disciplines; Standard Setting Process: Overview; Standard-setting process, Generally accepted auditing standards (GAAS), Auditing and Assurance Standards Board (AASB); Standards on Auditing, Guidance Note(s) issued by the ICAI; Engagement Standards: Qualities of Auditor, Elements of System of Quality Control; Ethical requirements relating to an audit of financial statements; Inherent Limitations of an audit.

Unit III: Audit Risk: Concepts – Materiality and Performance Materiality, Materiality levels, Procedures to obtain initial understanding, Analytical procedures in planning, Compute and interpret key ratios used in analytical procedures, Effect of fraud and misstatements on the Audit Strategy,

Unit IV: Audit Strategy, Audit Planning and Audit Programme: Audit Strategy; Audit planning; Planning an Audit of Financial

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Statement; Audit programme; Development of Audit Plan and Programme, Control of quality of audit work - Delegation and supervision of audit work; Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality

Preconditions for Audit: Obtaining audit engagement, Engagement Letters - Contents, Quality Control Procedures, Overall objectives of the auditor and the need to conduct an audit.

Audit Strategy, Planning and Programming: Planning the flow of audit work; audit strategy, planning programme and importance of supervision: review of audit notes and working papers; drafting of reports; principal's ultimate responsibility; extent of delegation; control over quality of audit work; reliance on the work of other auditor, internal auditor or an expert.

Audit Planning: Need and importance, Contents of the overall Audit Strategy and Audit Plan, Difference between an interim and final audit,

Unit V: Audit Documentation and Audit Evidence: Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Completion Memorandum; Ownership and custody of Audit Documentation; Audit procedures for obtaining audit evidence; Sources of evidence; Relevance and Reliability of audit evidence; Sufficient appropriate audit evidence, Evaluation of Audit Evidence; Audit procedure to identify litigation & claims; Safe custody and retention of Working Papers.

PAPER 2: INTERNAL CONTROL

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Course Contents:

Unit I: Internal Control: Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit. E-Applications in internal control.

Internal Control: Objectives, Components of Internal Control, Auditors internal control system records.

Unit II Control Procedures: Activities and tests of control in relation to (i) the sales system; (ii) the purchases system (iii) the payroll system, (iv) the inventory system, (v) the cash system, and (vi) the non-current assets.

Unit III: Evaluation of Internal: Internal control components including limitations and deficiencies, computer systems controls.

*Unit I
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Unit IV: Risk Assessment and Internal Control I: Evaluation of internal control procedures; techniques including questionnaire, flowchart; internal audit and external audit, coordination between the two internal control and check.

Unit IV; Risk Assessment and Internal Control II: Audit Risk, Identifying and Assessing the Risk of Material Misstatement; Risk Assessment procedures; Understanding the entity and its environment; Internal control; Documenting the Risks; Evaluation of internal control system; Testing of Internal control; Internal Control and IT Environment; Materiality and audit risk; Internal audit, Basics of Standards on Internal Audit (SIAs) issued by the ICAI; Basics of Internal Financial Control and reporting requirements; Distinction between Internal Financial Control and Internal Control over Financial Reporting.

Unit V: Report on Internal Controls: Requirements and methods of reporting significant deficiencies in internal control to management.

SEMESTER II

Paper	Subject	No. of Credits	Maximum Marks	Lecture Hours	Tutorial Hours	Practical Hours	Total Hours
1	Internal	4	100	40	12	12	64

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	Audit I						
2	Internal	4	100	40	12	12	64
	Audit II						
		8	200				128

PAPER .3. INTERNAL AUDIT I:

Course Contents:

Unit I: Internal Audit: Meaning, Scope, Nature, Functions, Tools and techniques of internal audit; Special Audit Techniques - Selective verification; statistical sampling; Special audit procedures; Physical verification of assets, Direct confirmation of debtors and creditors; Analytical review procedures; Risk-based auditing; Computer-assisted audit techniques – Meaning, Examples, Delegation of work of others – Extent of reliance, Extent to which reference to the work of others can be made in the independent auditor's report, Audit techniques in Not-for profit organisation.

Unit II: Audit Engagements: Meaning, Objective, Types of assurance engagement, Concepts of Accountability, Stewardship and Agency, Elements of Assurance Engagement;

Regulatory environment – External audit, Mechanism to control auditors, Statutory Regulations - Appointment, Rights, duties, and liabilities of Auditors - Towards the principal; towards third party; Removal and Resignation of Auditors, Limitations of external audit;

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Unit III: Audit Function: Assertions contained in the financial statements, Audit procedures to obtain audit evidence, Quality and quantity of audit evidence, Problems associated with the audit and review of accounting estimates, Control environment of smaller entities; Audit sampling – Meaning, Need, Differences between statistical and non-statistical sampling, Examples and usage.

Unit IV: Vouching: Meaning, Importance, Routine Checking and Vouching; Voucher -Types of Vouchers; Vouching of Receipts - Cash Sales, Receipts from debtors, Proceeds of the sale of Investments; Vouching of Payments - Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure; E-vouching, Uses, Limitations. 84

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Verification and Valuation of Assets and Liabilities: Meaning, Objectives of verification and valuation; Position of auditor as regards to Valuation of Assets; Verification and Valuation of different Items - Assets: Land & Building, Plant & Machinery, Goodwill, Investments, Stock in Trade; Liabilities - Bills Payable, Sundry Creditors, Contingent Liabilities.

Unit V: Audit of Specific Items: Receivables, inventories, Payables and accruals, Bank and Cash, Tangible assets, Intangible assets, Non-current liabilities, Provisions and contingencies, Share capital, Reserves, Managerial remuneration, Directors' emoluments.

PAPER 4. INTERNAL AUDIT II – INFORMATION SYSTEM AUDIT:

Course Contents:

Unit I: Audit under Computerized Information System (CIS) Environment: Special aspects of CIS Audit Environment, need for review of internal control especially procedure controls and facility controls. Approach to audit in CIS Environment, use of computers for internal and management audit purposes: audit tools, test packs, computerized audit programmes; Special Aspects in Audit of E-Commerce Transaction.

Unit II: Audit of Limited Companies: Relevant Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made thereunder; Auditors responsibility, statutory requirement under the Companies Act, Audit of branches and Joint Audit, Concept of true and

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fair, concept of materiality in the context of audit companies. Audit of branches: joint audits; Dividends and divisible profits - financial, legal, and policy considerations; Subsequent events – Purpose, Indicators and Responsibilities and procedures to be undertaken; Going Concern – Definition and importance, Responsibilities of auditors and management regarding going concern,

Audit under the Provisions of Income Tax Act: Special features of audit of banks, Insurance companies and Cooperatives Society, Rights, duties and liabilities of auditors, Third party liability, Nature and extent

Unit III: Audit Finalisation and Review: Procedures and sufficiency of evidence, Dealing with Uncorrected Statements

Audit Report: Certificate and Report, Types of Audit Report, special reports on prospectus, dividends and divisible profits and depreciation. Qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members.

Limitations of Internal Audit: Outsourcing internal audit, strengths and limitations of outsourcing internal audit function,

Unit IV: Non-Financial Audit: Management Audit, Propriety Audit, Cost Audit, Environmental Audit and Efficiency Audit; Social Audit: Model of MNAREGA, Report of the Aruna Roy Committee.

Unit V: Audit Threats and Safeguards: Role of External and Internal audit, Factors to assess – Internal audit, Responsibilities of internal and external auditors for the prevention and detection of fraud and error,

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Corporate Governance and Audit Function: Objective and meaning, Directors' responsibilities, Role and structure of Audit Committee,
Professional Ethics for Auditors: Fundamental principles of professional ethics. Code of Ethics for Auditors.

Exit Learning outcomes of Qualification:

Upon the completion of this qualification, the student should be able to demonstrate:

Understanding of essentials of audit, audit standards, strategy, planning and programming, audit techniques and audit work.

Understanding of the role and functions of external auditors, their qualifications, methods of appointment, rights, duties and liabilities.

Understanding and skill of installing a system of internal control in an organization, its need, functions and mechanism of working

Understanding and skill of internal audit, internal audit standards, its need and functions in an organization and ability to perform the functions of an internal auditor.

Suggested Readings:

1. Gupta, Karnal. *Contemporary Auditing*. Tata Mc. Graw-Hill, New Delhi.
2. Gupta, Kamal. *Practical Auditing*. Tata Mac Graw Hill
3. Manjunatha, J.M. and others. *Auditing and Assurance*. Himalaya Publishing House.
4. Pagare, Dinakar. *Practice of Auditing*. Sultan Chand
5. Ramaswamy, M. S. *Principles and Practice of Auditing*.

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7. Saxena, R.G. *Principles and Practice of Auditing*. Himalaya Publishing House

8. Sharma, T.R. *Auditing Principles and Problems*. Sahitya Bhawan, Agra.

9. Sharma, T. R. *Auditing*. Sahitya Bhavan, Agra.

10. Tandon, B.N. *Principles of Auditing*, S. Chand and Company, New Delhi.

11. Tandon, B. N. *Practical Auditing*. Sultan Chand

12. Usha Devi et., al, *Auditing* VBH

Note: Latest edition of text books may be used.

Note: Students shall practice solution of numerical exercises in courses where numerical exercises are involved in 'Accounting Laboratory'.

29/11/2024

POST GRADUATE CERTIFICATE COURSE IN INCOME TAX

Qualification: A student shall be awarded Post Graduate Certificate in Income Tax on qualifying at the examination.

Objective of the Qualification:

This qualification aims at:

Providing higher knowledge and skill to the students of Income Tax law and practice.

Developing capability in the students of handling the income tax related work in a business organisation.

With this qualification, knowledge and skills development the student can seek employment or set up his own consultancy firm in the field of income tax.

SEMESTER I

Paper	Subjects	No. of Credits	Maximum Marks	Lectures Hours	Tutorials Hours	Practical Hours	Total Hours
1.	Income Tax I	4	100	40	12	12	64
2	Income Tax II	4	100	40	12	12	64
		8	200				128

બોર્ડ ઓફ સ્ટુડીઝ એન્ડ એક્ઝામિનેશન ઇન્ડિયાના હોદ્દાવાળા સભ્યો દ્વારા સર્વાનુમતી મંજૂર કરેલ છે. Chairman

30.7.2021

ફેકલ્ટી ઓફ ફાઇનાન્સ અને મેનેજમેન્ટ

30.7.2021

સહાયક પ્રિન્સિપાલ

PAPER PGCIT2.1 - INCOME TAX I – LAW AND PRACTICE

Course contents:

Unit I: Income Tax: Important definitions in the Income-tax Act, 1961; Basis of charge; Rates of taxes applicable for different types of assesses; Concepts of previous year and assessment year; Residential status and scope of total income; Income deemed to be received /deemed to accrue or arise in India; Incomes which do not form part of total income (other than charitable trusts and institutions, political parties and electoral trusts); Income, Gross Total Income and Tax liability and Agricultural Income. Residential status and Incidence of tax

Unit II: Computation of Income under Various Heads: Heads of income and the provisions governing computation of income under different heads; Income of other persons included in assesses total income; Aggregation of income; Set-off and Carry forward of losses; Exercises.

Unit III: Computation of Taxable Income under Various Heads: Exempted Income (Sec. 10), Income from Salaries (Sec. 15 to Sec. 17 and relevant Sections): Basic charge, Tax treatment of different forms of salary, allowances, perquisites, valuation of perquisites, Profits in lieu of Salary, Income from House Property (Sec. 22 to Sec. 27), Income from Business and Profession (Sec. 28 to Sec. 44), Capital Gains (Sec. 45 to Sec. 54) & Income from Other Sources (Sec. 55 to Sec. 57), Deductions from Gross Total Income (80C to 80U), Set off and Carry forward of losses, Clubbing of Income and Deemed Income; Exercises. 64

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30.7.21

Unit IV: Computation of Total Income and Tax Liability of Individuals: Provisions concerning deductions allowed and tax deducted at source; Provisions regarding filing of return of income, Payment of Tax, Refunds, Revisions, etc: Exercises.

Unit V: Computation of Total Income and Tax Liability of Firms: Conditions of assessment as firm, computation of book profit, Deductions from gross total income, Minimum alternate tax provisions, computation of incomes of partners, assessment of limited liability partnership; Exercises.

PAPER PGCIT2.2 - INCOME TAX II - ASSESSMENT OF HUF, TRUSTS, AOP

Course Contents:

Unit I: Computation of Total Income and Tax Liability of Trusts: Meaning, Types, exemption under section 11 to 13, return of income of charitable trusts, Taxability of the income of the trust.

Unit II: Computation of Total Income and Tax Liability of Mutual Funds: Computation of total Income, Computation of tax liability, Short term and long term Capital gain and Tax liability on sale and redemption of units of Mutual funds.

Unit III: Computation of Total Income and Tax Liability of AOP: Computation of total Income, Computation of tax liability, rebate under section 86, computation of income of members, Assessment of Cooperative Societies:

Q. No. 130/2021

Unit IV Assessment of Non-Residents: Meaning; Income liable to tax, Income exempted from Tax, Assessment procedure.

Unit V: Income Tax Law - Special provisions: Special provisions relating to tax on distributed profits of domestic companies and mutual Funds (sec. 115-O to 115Q) and (115R to 115T). Tax on Income received from venture capital companies and venture capital funds (Sec 115 U), Taxation of E Commerce enterprises.

SEMESTER II

Paper	Subject	No. of Credits	Maximum Marks	Lecture Hours	Tutorial Hours	Practical Hours	Total Hours
1	Income Tax III	4	100	36	12	16	64
2	Income Tax IV	4	100	24	12	28	64
		8	200				128

Unit 30.7.2021

PAPER 3 INCOME TAX III - ASSESSMENT OF COMPANIES

Course Contents:

Unit I: Assessment of Companies I: Assessment of Companies:

Definitions of different types of companies Carry forward and Set-off of losses in the cases of certain companies (Sec 79), Deduction from GTI (Sec. 80 G to 80JJAA),

Unit II: Assessment of Companies II: Computation of taxable income and tax liability, Minimum Alternative Tax (Sec 115 JB). Deduction of Tax at source, Advance Payment of Tax, Returns of income and filing, Refund of excess payment, Interest payable by Assesses PAN no. (49A) and documentation, TAN (49B). 65

Q.1/20 3-2021

Unit III: Administrative Procedures under Direct Taxation Laws: CBDT & Other Authorities, Survey, Search and Seizure, Demand, Recovery, Assessment, appeal, revision, and settlement, Ecommerce Transaction and liability in special cases, Penalties, Fines and prosecution, Income Computation and Disclosure Standards; Assessment of income liable to tax,

Unit IV Grievances Redressal Procedure: Determination of tax liability, Payment of tax. Refunds, Appeals and final settlement of tax liability. Payment of interest by and to an assesses; Refund of excess tax paid by the assesses; Penalty and Prosecutions under the Act; Appeals and Revisions, Grievances Redressal Procedure, Rectification, Appeal and Appellate Hierarchy, Revision of assessment; Case studies and Exercises.

Unit V: Case Studies/Exercises: The Department shall select 5 cases of Income Tax settled at the level of Appellate Tribunal and 5 cases of Income Tax settled at the level of High Court or the Supreme Court reported in the Tax Law Report. Candidate shall analyse and present the case analysis at the Seminar organised by the Department for this purpose.

**PAPER 4 - INCOME TAX IV - SPECIAL ISSUES,
DOCUMENTATION & TAX RETURNS**

Course Contents:

Unit I: Transaction and Liability in Special Cases: Penalties, Fines and prosecution, Income Computation and Disclosure Standards;

*Unit
30.7.2021*

Settlement of Cases - Liability under special cases, Settlement of cases (section 245A to 245 L), Advance Ruling; Case studies.

Black Money Act, 2015: Introduction to Black Money Act, Important provisions, Highlights of Black Money Act and its enforcement; Case studies.

Unit II: Double Taxation Avoidance Agreements (DTAA): Double Taxation Relief – Agreement with Foreign Countries or Specified Territories [Section 90], Adoption by Central Government of agreement between Specified Associations for Double Taxation Relief [Section 90A], Countries with which no Agreement Exists [Section 91], Tax Residency Certificate [TRC] [Section 90 & 90A]; Case studies.

Unit III: Transfer Pricing Issues under Direct Tax Law: International Taxation & Transfer Pricing issues, Application of Generally Accepted Cost Accounting; Principles and Techniques for determination of Arm's Length Price, Advance Pricing Agreement (APA) – Concept and Application; Case studies.

Unit IV: Skill Development - Development of Income Tax Documents: Development of Income tax documents, Tax Accounts and Tax Records; Tax Deduction at Source; Filing of returns of Tax deduction at source; Advance payment of tax: Assessment of Advance payment liability; Exercises.

TDS and e-Filing of TDS Returns - Introduction to the concept of TDS; provisions relating to advance payment of tax; Tax Deduction at Source, Tax Collection at Source schedule for deposit of TDS;

Unit 4
2017-2021

Permanent Account No, and Tax Deduction and Collection Accounts,
Schedule for submission of TDS returns; prescribed forms for filing of
TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical
workshop on e-filing of TDS returns, Advance Payment of Tax;
Exercises. 66

*Printed
15/07/2021*

Unit V: Skill Development - e-filing of Returns of Income and Assessment: Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

Income Tax and e-filing of ITRs - Introduction to Income Tax Portal; preparation of electronic return; Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6; Exercises.

For Skill development:

(1) The Department shall purchase and install the necessary technology and equipment, set up an Accounting Laboratory and engage and develop competent and skilled faculty to guide and supervise the students in Income Tax operations.

(2) The students would be given adequate time to practice in the Accounting Laboratory using the installed hardware and software.

Exit Learning outcomes of Qualification:

Upon the completion of this qualification, the student should be able to demonstrate

Knowledge and skill of the law and practice of Income Tax.

Capacity to handle the Income Tax related work in a business organisation.

With the knowledge, skill and ability so developed the candidate can seek employment in a business establishment or set up a consultancy in the field of Income Tax.

Suggested Readings:

Unit
30-9-2021

1. Manoharan, T. N. *Students Handbook on Income Tax Law*. Snow White Publications
2. Mehrotra, H. C. *Income Tax Law and Accounts including Tax Planning*. Sahitya Bhawan Publications.
3. Narang and Gaur. *Income Tax*. Himalaya Publishing House.
4. Prasad, B. *Direct Taxes - Law and Practices*. Wishwa Prakashana
5. Singhania, Vinod, K and Singhania, Kapil. *Direct Tax Planning and Management*. Taxman.
6. Singhania, Vinod, K. *Direct Taxes - Law and Practices*. Taxman.
7. Srinivas, E. A. *Corporate Tax Planning*. Tata McGraw Hill
8. Income tax Act 1961 (as amended till date).

Note: Latest edition of text books may be used.

Q.1
30-9-2021

Management of Non-Governmental Organization

CONTENTS

CHAPTER 1: INTRODUCTION	30%
1.0 Introduction	
1.1 Categories of NGO's	
1.1.1. Operational NGO's	
1.1.2. Advocacy or Campaigning NGO's	
1.2. Types of NGO's	
1.2.1. By Orientation	
1.2.2. By Levels of Operations	
1.3. Roles of NGO's in the Society	
1.4. Characteristics of NGO's	
CHAPTER 2: NGO's FUNDING FOR PROJECTS	25%
2.0 Introduction	
2.1 Internal Sources of Funding	
2.2 External Sources of Funding	
CHAPTER 3: THE MANAGEMENT OF NGO's	25%
3.0 Introduction	
3.1 Definition of Management	
3.2 Importance of Management	
3.3 Concept of Management of NGO's	
3.3.1 Objectives or Mission Statement	
3.3.2 Planning	
3.3.3 Organising	
3.3.4 Controlling	
CHAPTER 4: PROJECT FORMULATION IN NGO's	20%
4.0 Introduction	
4.1 Steps in NGO's Project Formulation	

Text Books:

- 1) Clark John. (1991). Voluntary Organizations: Their Contribution to Development. London: Earth Scan.
- 2) Jain R.B. (1995). NGO's in Development Perspectives New Delhi: Vivek Prakasan.
- 3) Sakararan and Rodrigues. (1983). Handbook for the Management of Voluntary Organization. Madras: Alfa.

References:

1. Behera M. C. (2006). Globalizing Rural Development. New Delhi:Sage.
2. Chowdhry Paul. (1973). Administration of Social Welfare Programs in India. Bombay: Somaiy.

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3. Emmanuel. S. Fernando. (1999). Prospect from Problems. Mumbai: St. Francis Xavier's Church.
4. Ginsbery Leon. H. (2001). Social Work Evaluation – Principles and Methods. Singapore: Allyn and Bacon.
5. Jack Rothman, John E. Tropman. (2001). Strategies of Community Intervention. Illinois: P.E. Peacock.
6. Joel S.G.R. Bhoose. (2003). NGO's and Rural Development Theory and Practice. New Delhi: Concept.
7. Julie Fisher. (2003). Non – Governments – NGO's and Political Development of the Third World. New Delhi: Rawat.






Management of Non-Governmental Organization

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VEER NARMAD SOUTH GUJARAT UNIVERSITY
Faculty of Commerce - Certificate Course / Add-on Course
(Syllabus Effective from Academic Year 2021-22 onwards)

Paper Code:	Total Credit
Title of the Paper: Reasoning Ability	

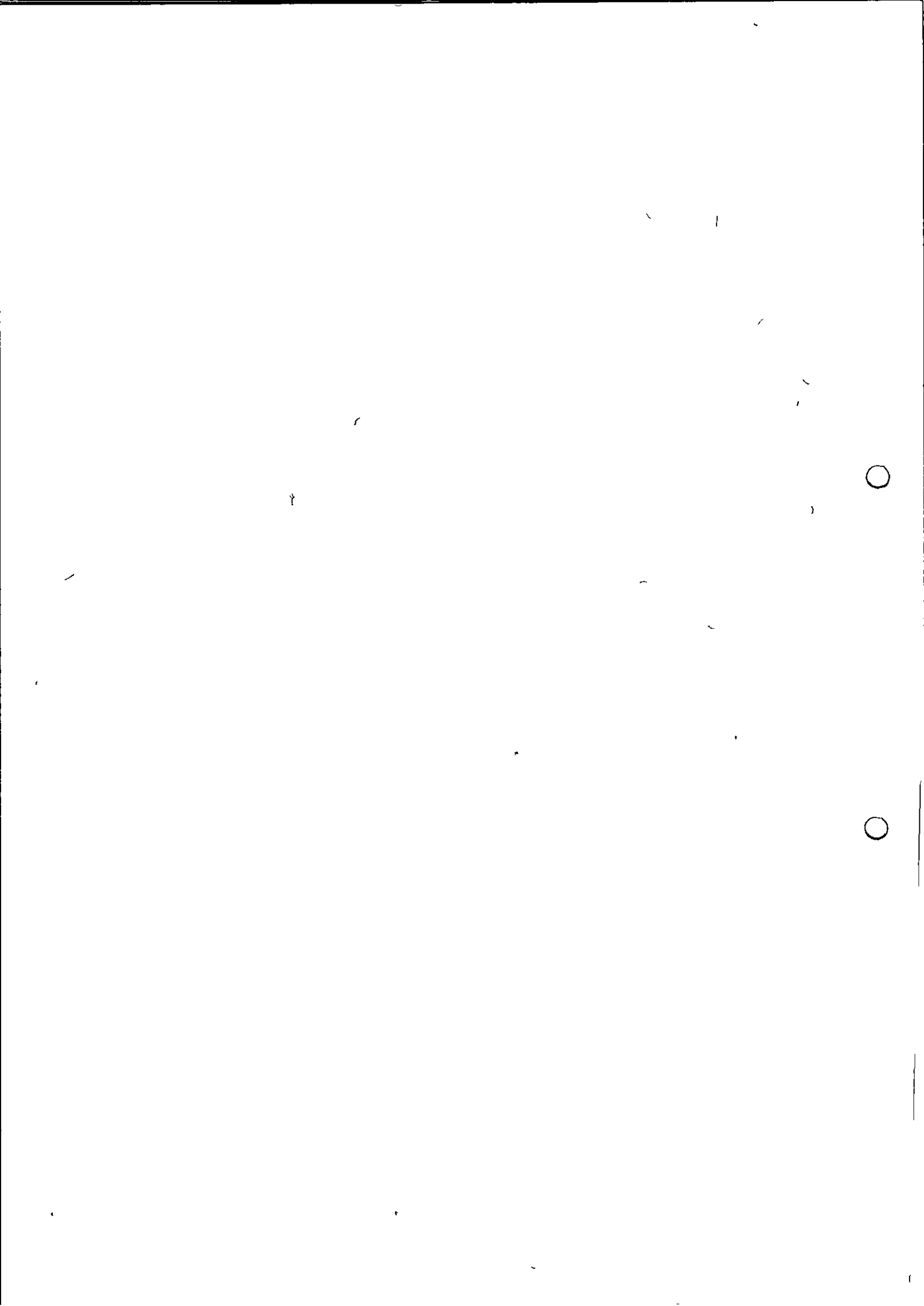
Objective: To prepare students for competitive or public exams as well to equip oneself to perform well in competitive or public examinations.

Unit	Course Contents	Weightage
	Remarks: Questions from Unit-I will be descriptive and internal option will be given. Unit – II, III & IV will have Multiple Choice Questions Answers. There is no negative marking system in Multiple Choice Questions but all questions are mandatory for all. Each question carries one mark only.	
I	Reasoning Ability: An Introduction Reasoning an overview Importance of aptitude (With cases) Types of Reasoning- Verbal Reasoning and No Verbal Reasoning Reasoning for public Exam: List of Public Exam State Public Exam & National Public Exam Entrance Exam and Reasoning Ability General Knowledge V/s Reasoning Ability	25%
II	Logical Reasoning & Venn Diagrams: Reasoning & Relationship Coding & Decoding Order Arrangement Fact-Advice-Inference-Opinion or Prejudice Best Reasoning Test Two & Three Set Venn Diagrams	25%
III	Data Interpretation: Table Charts Bar Charts Pie Charts Line Charts	25%
IV	Reading Comprehension A passage to be set with questions to be answered Antonyms Synonyms	25%

Basic Text & Reference Books:

- A Modern Approach to Verbal Reasoning – Dr. R. S. Aggarwal, S. Chand Publication
- A Fresh Approach to Reasoning Test- Dr. Lal & Maurya, UpkarPrakashan, Agra
- Quantitative Aptitude- AbhijitGuha, Tata MacGraw Hall
- Bank Probationary officers, JMB Prakashan
- Analytical Reasoning- K. Kundan, BJC Publishing, New Delhi
- Competitive Examinations @ Railway Recruitment Board, JMB Prakashan

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VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce - Certificate Course / Add-on Course
(Syllabus Effective from Academic Year 2021-22 onwards)

Paper Code:	Total Credit
Title of the Paper: Career Planning	

Objective: To prepare students for career development through career planning.

Unit	Course Contents	Weightage
I	Career Planning: An Introduction Why do Career Planning? Importance of Career Planning Understanding the difference between jobs and careers Planning your Educational and Career Goals Importance of being flexible Values, Interest & Experience during the education Educational Planning and Career Planning: Action Planning (One to One)	25%
II	Investing in your CV Self – Test: Measuring Your Core Competencies Further Skills & Soft Skills Difference: CV, Resume and Bio Data Constructing the resume, Resume Critique Checklist Writing the cover page Digital resume and email cover message Follow up and ending the application	25%
III	Strategies in the job search process: The job searches: Building network of contacts, Identifying appropriate job Analysing yourself, Finding your employer Establishing your vales and Career Priorities Core Values & Understanding the Importance of Core Values Encapsulating your Values	25%
IV	Handling the Interview: Investigating company Pre-planning: Making good appearance Anticipating questions and preparing answers Facing the interview board Body sport for interview	25%

Basic Text & Reference Books:

- Asha Kaul, Business Communication, Prentic Hall of India Private Limited, New Delhi
- Herb Cohen, You Can Negotiate Anything, Jaico Publishing House.
- Raymond V. Leskar, Maries, E Flatley, Kathryn Rentz, NeerjaPande, Business Communication Making Communication in Digital World, Tata Mc Graw Hill, 2009

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VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce - Certificate Course / Add-on Course

(Syllabus Effective from Academic Year 2021-22 onwards)

Paper Code:	Total Credit
Title of the Paper: Soft Skills	

Objective: To encourage all-round development of students by focusing on Soft Skills

Unit	Course Contents	Weightage
I	Soft Skills: An Introduction: What is Soft Skills? Soft Skills – A Man Made Skill Hard Skills v/s Soft Skills Importance of Soft Skills Types of Soft Skills Career and Soft Skills Identification of your Soft Skills	25%
II	Learning to Prioritize: The importance of managing time and money wisely How to regulate the way you spend time! Developing the attitude to work hard How to counter procrastination! Enjoying your work Planning work Organizing your work Preparing a blueprint of your priorities	25%
III	The Habit of Learning Everyday: How to identify and develop your talents! How to understand your strengths! Multiple intelligences Learning styles Types of personality	25%
IV	Developing the Reading Habit: The importance of Reading How to read faster and better The importance of a good vocabulary and how to gain it Using the dictionary Practicing comprehension How to identify the core ideas of reading material! The pleasure of Reading Preparing a blueprint to develop the Reading Habit	25%

Basic Text & Reference Books:

- Shalin Verma, Enhancing Employability@Soft Skills, Pearson India
- Dr. K. Alex, Soft Skills, S. Chand & Sons, India
- Asha Kaul, Business Communication, Prentice Hall of India Private Limited, New Delhi



VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce - Certificate Course / Add-on Course
(Syllabus Effective from Academic Year 2021-22 onwards)

Paper Code:	Total Credit
Title of the Paper: Personal Tax Planning	

Objective: To prepare the student for calculate the tax individually

Unit	Course Contents	Weightage
I	Tax Planning: An Introduction Tax Planning: Meaning, Definition & Understanding Importance & It's Benefits Scope of Tax Planning Types of Tax Planning Tax Evasion & Tax Avoidance Tax Saving Objectives Tax Planning for Individual & Family	25%
II	Income Tax: Income Tax: An Introduction Why should pay Income Tax Financial Year, Assessment Year & Taxpayers, Income Tax Slab Rates as per previous Union Budget Income Tax Slab under New Tax Regime Advance Tax & Calculation of Advance Tax Income Tax Calculation & HRA Important Income Tax Dates Income Tax rules in India (Brief)	25%
III	ITR – Income Tax Return & IT Return Why should you file ITR! How to download ITR Form! Which ITR form to file! How to file ITR! Steps to file ITR without Form 16 & with Form 16 Documents required to fill ITR Latest Update & Penalty rules for late filling of ITR One to one Question Answer Base on IT Return	25%
IV	Glossary: Gross Income, Net Income Tax, Direct Tax, Indirect Tax, Advance Tax, Tax Rebate, Capital Gain Tax, GST TDS, TDS on Salary, TDS Rates, TDS Return & TDS Return Due Dates, TDS Refund Form 16, Form 26AS Section 80C, 80CCC, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80E, 80G & 80TTA	25%

Suggested Readings / Open Sources / Online contains:

- <https://www.investopedia.com>
- <https://www.franklintempletonindia.com>
- <https://www.edelweissmf.com>
- <https://www.bankbazaar.com>
- <https://www.moneycontrol.com>



VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce - Certificate Course / Add-on Course

(Syllabus Effective from Academic Year 2021-22 onwards)

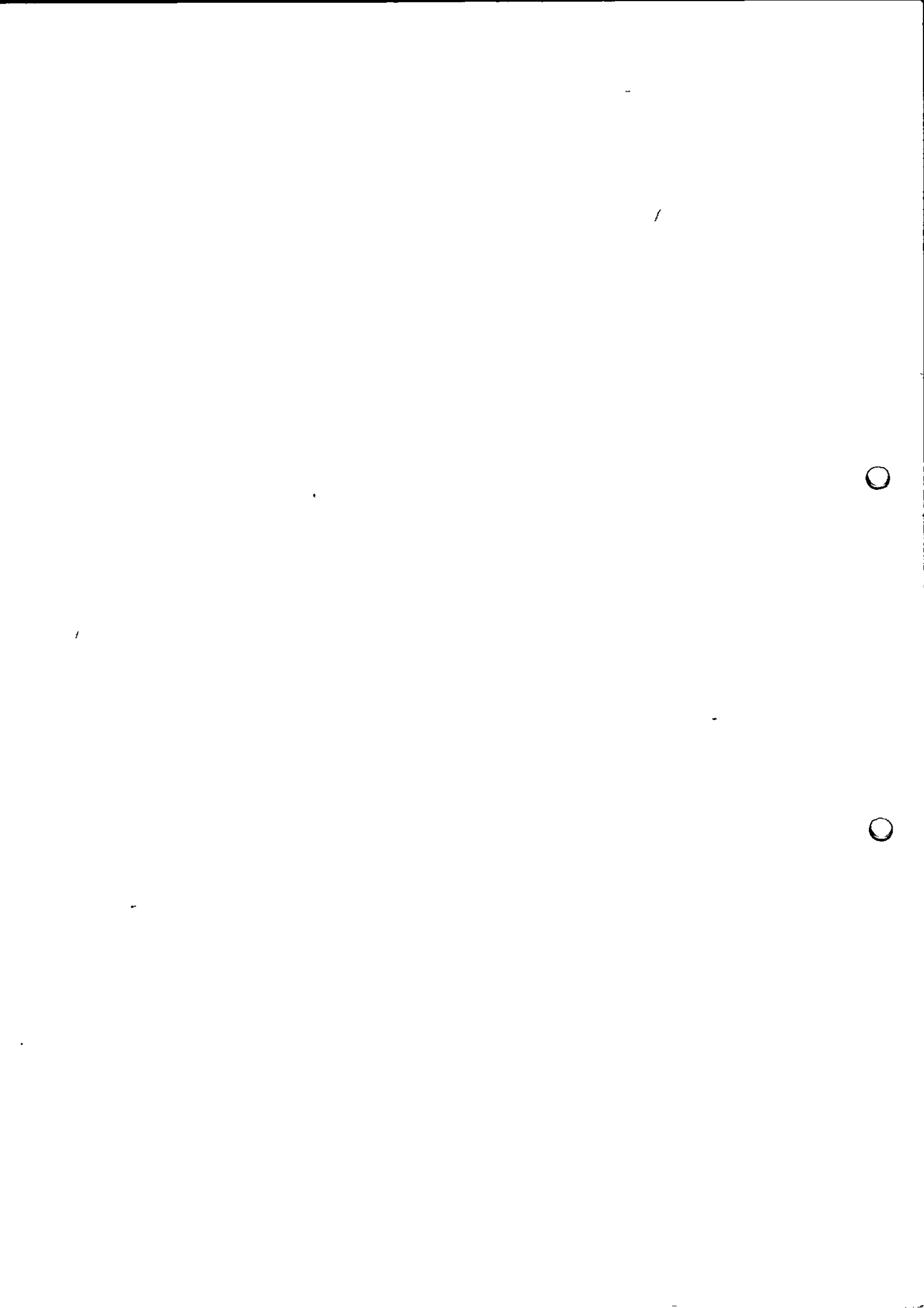
Paper Code:	
Title of the Paper: Basics of Start-ups	Total Credit

Objective: This course enables the students to develop general awareness about Startups, Entrepreneurship & Innovation and Scheme for Assistance for Startups/ Innovation in Gujarat & India.

Unit	Course Contents	Weightage
I	Startups an Introduction: <ul style="list-style-type: none">➤ What is a Startup?➤ Why Startups?➤ History of the Start-up Terminology➤ Evaluating Startsup Potential➤ Phases of Startups Formation (Mission-Vision-Strategy, Validation- Lean Startup, Growth- Scale up)➤ Entrepreneurship V/s Startups V/s SME's V/s Scale-ups➤ Startup and People, Product & Process➤ Concept of Educating to Jobs V/s Educating Job Creators	25%
II	Glossary: Accelerator, Angel Group, Angel, Capital Market, Capital, Copyright, Corporate Venture, Co-Working Space, Ecosystem, Equity Crowdfunding, Funding Pool, Grant, Incubator, Investment Bank, IPR, Patent, Primary Market, Secondary Market, Seed Money & Seed Venture, Trademark, Venture Capital, Venture Firms, Venture Debt etc.	25%
III	Scheme for Assistance for Startups/ Innovation in Gujarat Concept of Innovation & Two Case Study of any Successful Startups / Innovation	25%
IV	Startup India, Startup India Policy-2016 & Action Plan One to one discussion on Student Action Plan too	25%

Suggested Readings / Webliography/ Open Sources / Online Contains:

- ❖ <https://www.startupcommons.org>
- ❖ https://startup.gujarat.gov.in/files/2020/11/67fa51ad-d410-49bc-8ff3-f93adc784118_13-GR_02092020.pdf
- ❖ <https://www.startupindia.gov.in/content/sih/en/about-startup-india-initiative.html>
- ❖ https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/Startup%20India%20Kit_Digital_Jan19.pdf
- ❖ https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/5_years_Achievement_report%20_%20PRINT.pdf
- ❖ https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/Action_Plan.pdf



Portfolio Management

Credits-4

Marks-100

The course objective is to acquaint students with the theoretical foundation of modern portfolio theory, the major groups of investors and their investment objectives and constraints, and to master practical skills in investment management, forming capital market expectations and forecasting markets activity to justify major investment portfolio management strategy for equity and fixed-income instruments.

Unit-1

Meaning of investment, investment versus speculation, investment alternatives and their evaluation, non-marketable financial assets, equity shares, bonds, money market instruments, mutual funds, life insurance, real estate, precocious objects, financial derivatives, criteria for evaluation of these investment alternatives. comparison of various investment alternatives.

Unit-2

portfolio management process, common errors in investment management, qualities for successful investing, Investment alternatives:- non marketable financial assets, money market instruments, Bonds or debentures, equity shares, mutual fund schemes, financial derivatives, Life insurance, real assets.

Unit-3

portfolio theory, diversification and portfolio risk, relationship between diversification and risk optimal portfolio, riskless lending and borrowing, portfolio revision

Unit-4

Guidelines for Investment Decisions :- Start saving early and save regularly. 2. Maintain an adequate cash reserve and an appropriate insurance cover. 3. Accord top priority to a residential house. 4. Match your stock-bond mix to your investment situation. 5. Select stocks and bonds (fixed income instruments) judiciously. 6. Avail of tax shelters. 7. Diversify adequately. significantly reduced investment horizon

References:

1. Investment Analysis and Portfolio Management Third Edition by Dr. Prasanna Chandra Mc Graw hills
2. Advances in active portfolio management, new developments in quantitative investments by RICHARD C. GRINOLD, RONALD N. KAHN Mc Graw hills.
3. Theory and practice of investment management second edition The Frank J. Fabozzi Series John Wiley & Sons, Inc.



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Certificate course
Retail stores operations and management

Credits-4

Marks- 100

Objective of the course:

This course is exclusively designed and prepared for those people who are interested in setting up a retail store. After the end of this course the reader will be able to understand Various Elements of Retail Store Operations, What is Store Design and Layout, What are Planograms, Responsibilities of a Store Manager, Purpose of Mannequins In Retail Stores, Factors Affecting Buying Decision of Customers etc.

The reader will definitely get the feel as if he/she is reading the course from inside a retail store because of the way it is designed. Good usage of graphics, images and sketches are value addition to this course. The designer of this course has put in more efforts in explaining the concepts like Floor plans, store design and layout. Additionally, the reader can also read other concepts like guerrilla marketing, impulse buying etc. This course also teaches you how and where to place the products in a retail store.

Unit-1

Introduction to retail management, retail stores, retail store design, retail store layout, Store design objectives:-Implement retail strategy, build loyalty by providing a rewarding shopping experience, increase sales on a visit, control costs and meet legal requirements. Design trade-offs Responsibilities of a Store Manager.

Unit-2

Store design elements:-(1) Layout, (2) Signage and (3) feature areas.

Types of layouts:-(1) grid layout, (2) Racetrack, (3) Free form layout

Signage and graphics :-Category signage, promotional signage, point of signage,Digital signage

Feature areas :-Windows, entrance, Freestanding displays End caps, Promotional Asile or Area Walls, Dressing rooms and Cash Waps.

Unit -3

Elements of retail store operations :- Store atmosphere, cash handling, safety and security, customer service, refund and returns, visual merchandising, training programs, Inventory and stock management.

Types of floor plans :- Straight floor plan, diagonal floor plan, Angular floor plan, geometric floor plan, Mixed floor plan

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Unit-4

Space management, It involves two resource decisions (1) space allocated to merchandise categories, (2) The location of department or merchandise categories in the store.

location of merchandising within a category: -Space allocation, merchandising tips, vertical blocking

Visual Merchandising:- Fixtures and presentation techniques, Vertical merchandising, Tonnage merchandising and frontal presentation

Types of Visual Product Placement, Role of Coupons in Retail Marketing, Guerrilla Marketing, impulse Buying, Purpose of Mannequins in Retail Stores, Up Selling, Role of Signage in Retail Stores, Factors Affecting Buying Decision of Customers

References: _

--Retailing management by Michael Levy, Barton Weitz and Ajay Pandit, (8th edition) Mc Graw Hill education

--Retail Store Operations Paperback – 9 March 2011 by Sriram Iyer

---RETAIL STORE MANAGEMENT Edited By Dr. Pavitar Parkash Singh (available online)

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CERTIFICATE IN SALESMANSHIP

1. INTRODUCTION:

Introduction of Sales, definition of sales, difference between sales and salesmanship, types of sales executive, qualities of sales executive.

2. PREPARING SALES PROPOSAL:

Preparing sales proposal: Format and Structure (teach with two samples), Email writing for Proposal and Quotation, Preparing PowerPoint for Demonstration.

3. PERSONAL SELLING:

Objectives of personal Selling, Sales Professionalism (Sales Process), Customer Development Process, Relationship Selling: Meaning, process, and importance.

4. NEGOTIATION SKILLS:

Introduction, Bargaining tactics, Negotiation Process, Individual Skills in negotiation, Third party negotiation, Global implication in negotiation.

Books for Reference:

- A) Selling and Sales Management by David Jobber and Geoffrey Lancaster, Pearson. 10e Edition.
- B) A Practical Approach to Sales Management by Kunjish Vashisht, Publish by Atlantic.
- C) Personal Selling and Sales Management by R. Krishnamoorthy, Published by Himalaya Publication.

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ENTREPRENEURSHIP

Rationale: Development of this curriculum is a dynamic process responsive to the society and reflecting the needs and aspiration of its learners. Fast changing society deserves changes in educational curriculum particularly to establish relevance to emerging socio-economic environment; to ensure equity of opportunity and participation, and finally promoting concern for excellence. In this context the course on entrepreneurship aims at instilling and stimulating human urge for excellence by realizing individual potential for generating and putting to use the inputs, relevant to social prosperity and thereby ensure decent means of living for every individual.

Objectives:

- Acquiring Entrepreneurial spirit and resourcefulness
- Familiarization with various uses of human resource for earning dignified means of living
- Understanding the concept and process of entrepreneurship - its contribution in and role in the growth and development of individual and the nation
- Acquiring entrepreneurial quality, competence and motivation
- Learning the process and skills of creation and management of entrepreneurial venture

Detailed Syllabus

Semester - I

Unit - 1

30%

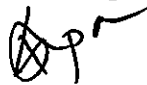
Introduction

1.1 Meaning and Definition

1.2 Entrepreneurial Traits

1.3 Factors influencing entrepreneurship

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1.3 Characteristics of an entrepreneur

1.4 Types of entrepreneur (innovative, initiative, fabian, drone)

1.4.1 According to Type of Business 1.4.2 According to Use of Technology 1.4.3 According to Motivation 1.4.4 According to Growth 1.4.5 According to Stages of development 1.4.6 According to area 1.4.6 Unclassified - Social entrepreneurs, Education entrepreneurs, Intrapreneurs, Women entrepreneurship

1.5 Barriers to Entrepreneurship

Unit- 2

30%

Entrepreneurial Motivation

2.1 Motivation Theories 2.1.2 Maslow's theory 2.1.2 Herzberg's theory 2.1.3 McGregor's Theory 2.1.4 McClelland's Need – Achievement Theory 2.1.5 Vroom's theory

2.2 Meaning of Entrepreneurial Culture

2.3 Sub-Cultures of Entrepreneurship

2.3 Steps to Change Entrepreneurial Culture

2.4 Empowering Entrepreneurship

2.5 Entrepreneurial success stories.

Unit- 3 Creativity

30%

3.1 Rules for Creativity

3.2 Thinking Creatively

3.3 Brainstorming





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3.4 Observing Markets for Product Analysis and Market Survey

3.5 Significance of Trade Fairs

3.6 Product Innovation

**Project (1 & 2)

10%

Semester - II

Unit - 4 Organisational Assistance

30%

4.1 Focus of EDPs

4.2 EDP organisations

4.3 Commercial Banks

4.4 Management Development Institute (MDI)

4.5 National Small Industries Corporation (NSIC)

4.6 National Institute for Entrepreneurship and Small Business Development (NEISBUD)

4.7 Science and Technology Entrepreneurship Parks (STEPS)

4.8 EDPs for SIDBI

4.9 Role of NAYE (National Alliance of Young Entrepreneurs)

4.10 Export-Import Bank of India

4.11 State Financial Corporation (SFCs)

Unit- 5 Project Report

30%

5.1 Introduction

5.2 Idea Selection

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5.3 Aspects of a Project

5.4 Project Identification

5.5 Project Report 5.6.1 Contents of a Project Report

Unit- 6 E-Commerce and Small Enterprises

20%

6.1 Meaning of E-Commerce

6.2 E-Commerce Sustainability for Small Enterprises

6.3 Prospective Areas

6.4 Challenges

**Project (3,4 & 5)

20%

Suggested Readings

1. The dynamics of entrepreneurial development and Management - Vasant desai (Himalaya Publishing House)
2. Entrepreneurial Development – S. S. Khanka (S. Chand)
3. Entrepreneurial Development – Dr. S. S. Khanka (S. Chand)
4. Entrepreneurship – P. Narayan Reddy (CENGAGE)

**Project Work

1. Visit and report of DIC
2. Case Study
3. Field Visit
4. Learn to earn
5. Know thy state handicraft







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A teacher who is a post-graduate in Commerce or Management can teach this subject. In case of non-availability of the above mentioned, a teacher of Economics can also take up this subject. In that sense, such a subject can be offered for Arts faculty student as well.

No. of Lectures/hours (Theory)

Unit 1 – 12

Unit 2 – 11

Unit 3 – 11

Unit 4 – 15

Unit 5 – 11

Unit 6 – 10

Total – 70

No. of Lectures/hours (Practical)

Project in Sem I – 5

Project in Sem II – 15

Total - 20

Grand Total

90 working hours pa

This subject will be beneficial for FY students of any stream/faculty. That is, it can be offered not only in B.Com., but also B.A. and B.Sc.; BBA, BCA, etc. students can also be benefitted; after all 'Entrepreneurship' applies to all fields !

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VEER NARMAD SOUTH GUJARAT UNIVERSITY

Faculty of Commerce - Certificate Course / Add-on Course

Basics of Start-ups

Course Code -----

(Syllabus Effective from Academic Year 2021-22 onwards)

Objective: This course enables the students to develop general awareness about Startups, Entrepreneurship & Innovation and Scheme for Assistance for Startups/ Innovation in Gujarat & India.

Unit	Course Contents	Weightage
I	Startups an Introduction: <ul style="list-style-type: none">➤ What is a Startup?➤ Why Startups?➤ History of the Start-up terminology➤ Evaluating Startup Potential➤ Phases of Startups Formation (Mission-Vision-Strategy, Validation- Lean Startup, Growth- Scale up)➤ Entrepreneurship V/s Startups V/s SME's V/s Scale-ups➤ Startup and People, Product & Process➤ Concept of Educating to Jobs V/s Educating Job Creators	25%
II	Glossary: Accelerator, Angel Group, Angel, Capital Market, Capital, Copyright, Corporate Venture, Co-Working Space, Ecosystem, Equity Crowdfunding, Funding Pool, Grant, Incubator, Investment Bank, IPR, Patent, Primary Market, Secondary Market, Seed Money & Seed Venture, Trademark, Venture Capital, Venture Firms, Venture Debt etc.	25%
III	Scheme for Assistance for Startups/ Innovation in Gujarat Concept of Innovation & Two Case Study of any Successful Startups / Innovation	25%
IV	Startup India, Startup India Policy-2016 & Action Plan One to one discussion on Student Action Plan too	25%

Suggested Readings:

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Open Sources / Online contains:

- ❖ <https://www.startupcommons.org>
- ❖ https://startup.gujarat.gov.in/files/2020/11/67fa51ad-d410-49be-8ff3-f93adc784118_13-GR_02092020.pdf
- ❖ <https://www.startupindia.gov.in/content/sih/en/about-startup-india-initiative.html>
- ❖ https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/Startup%20India%20Kit_Digital_Jan19.pdf
- ❖ https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/5_years_Achievement_report%20%20PRINT.pdf
- ❖ https://www.startupindia.gov.in/content/dam/invest-india/Templates/public/Action_Plan.pdf

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