



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore
Shri Vaishnav School of Management
Choice Based Credit System (CBCS) in Light of NEP-2020

VOCATIONAL COURSE

VUMGT101 E-ACCOUNTING AND TAXATION WITH GST

| COURSE CODE | CATEGORY | COURSE NAME | TEACHING & EVALUATION SCHEME | | | | | | | | |
|-------------|----------|------------------------------------|------------------------------|---------------|----------------------|-------------------------|----------------------|---|---|---|---------|
| | | | THEORY | | | PRACTICAL | | L | T | P | CREDITS |
| | | | END SEM University Exam | Two Term Exam | Teachers Assessment* | END SEM University Exam | Teachers Assessment* | | | | |
| VUMGT101 | VOC | E-Accounting and Taxation with GST | 60 | 20 | 20 | - | - | 2 | - | 4 | 4 |

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C – Credit; CC- Core Course, VOC-Vocational Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

The goal is to enable students to develop their knowledge of the Goods and Services Tax by offering advanced, updated knowledge systematically, enhancing their problem-solving and analytical skills to improve decision-making, and providing skills and knowledge needed for self – employment and job in the industry.

Examination Scheme

The internal assessment of the students’ performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

- Know the concept of E Accounting and GST
- Obtain theoretical and practical knowledge of Income Tax Act
- Achieve Information relating to computation of taxable income and tax liability.
- To update the procedural part of GST

COURSE CONTENT

Unit I Concept of E Accounting

1. Concept of business and profession, type of account, rules of account
2. Converting business transaction in Journal according to golden rules
3. Concept of Ledger, Trial sheet and final accounting.

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Unit II Income Tax

1. Important concept and definition
2. Theoretical knowledge of various heads of income tax
3. Computation of Taxable Income
4. Procedure of Tax assessment and types of Tax assessment
5. TDS and Tax refund procedure

Unit III GST

1. Introduction and important terms
2. Structure and classification of GST
3. Concept of income Tax credit
4. Meaning, Scope Place and Time of supply
5. Computation of assessable value under GST

Unit IV Customs duty

1. Concept and Important definitions - Goods, Dutiable goods, Person In-charge, Indian customs water, types of customs duty, Valuation for custom duty
2. items to be included and excluded in customs value
3. computation of Assessable value and Custom duty (Practical)

Unit V Practical Implication of GST

1. Filing of ITR
2. Application process of PAN
3. Procedure of ITR challan
4. Payment of TDS
5. Registration under GST
6. Submission of GST return
7. Procedure claim of Input Tax Credit

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References

1. HC Mehrotra and Prof V P Agrawal “Income Tax Law and Account” Sahitya Bhawan Publication, Agra, Latest Edition.
2. Shripal Saklecha “Income Tax Law and Accounts” Satish Printer Indore, Latest Edition.
3. HC Mehrotra and Prof V P Agrawal “ GST and Customs Duty” Sahitya Bhawan Publication, Agra, Latest Edition.
4. Shripal Saklecha “Goods and Service Tax and Customs Duty” Satish Printer Indore, Latest Edition.
5. Modi, Gupta and Gupta “Goods and Service Tax and Customs Duty” SBDP publication, Agra, Latest Edition.
6. Singhanian V K “ GST and Customs Law” Taxman Publications New Delhi, Latest Edition.
7. www.gst.gov.in
8. www.icmai.in
9. www.cleartax.in

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