

BACHELOR OF COMMERCE PROGRAMME

**Under Choice Based Credit, Grading and
Semester System**

To be implemented from Academic Year 2018-2019

Faculty of Commerce

Board of Studies of Accountancy

Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College Vashi, Navi Mumbai
Autonomous College
[University of Mumbai]
Syllabus for Approval

Skill Based Course (B.Com.) 2018-2019

Sr. No.	Heading	Particulars
1	Title of Course	Goods and Service Tax
2	Eligibility for Admission	12 th Pass
3	Passing Marks	40%
4	Ordinances/Regulations (if any)	
5	Duration	30 Hrs
6	Level	FYBCOM
7	Pattern	Semester
8	Status	New
9	To be implemented from Academic year	2018-2019

AC – 01/09/2018

Item No.:



**Rayat Shikshan Sanstha's
KARMAVEER BHAURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

**Syllabus for Skill Based Course
Goods and Service Tax**

Program: B.Com

**Course: Certificate Course in 'Goods and Service Tax'
(Choice Based Credit, Grading and Semester System
with effect from the academic year 2018-2019)**

Rayat Shikshan Sanstha's
KARMAVEER BHAURAO PATIL COLLEGE, VASHI, NAVI MUMBAI
Department of Commerce
Skill Based Course (B.Com.) 2018-2019
Goods and Service Tax
Course Code:UGCOM GST03

Program Name: A Certificate Course in GST

Proposed by: Rayat Shikshan Sanstha's, Karmaveer Bhaurao Patil College, Vashi,
Navi Mumbai (An Autonomous College)

Batch size proposed: 40 students

Proposed Program Duration: 01 months

- 30 hrs.(to be completed in 1 Calendar months)

Credit Points: 1

A. Overview of program

1. Program Objectives:

- This program will enable learner to get an overall understanding of the GST Law its implementation, compliance and enforcement
- To understand impact of GST on functioning of an organization
- To understand changes in the business process required for compliance with GST law
- To get practical knowledge of procedures required under GST

2. Learning Outcomes

After completion of this course students will be able to:

- Demonstrate conceptual and analytical knowledge of GST appropriate to the practical requirements of business
- Demonstrate a thorough theoretical understanding of the relevant laws and an ability to interpret and apply the GST provisions to practical tax problems.
- Develop an understanding of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business
- Evaluate and synthesise information and existing knowledge from a number of sources.
- Communicate ideas effectively in informal group discussions
- Gain an awareness of some of the more topical taxation issues affecting businesses

- Analyse the impact of introduction of GST Law on manufacturing and service industry.

3. Target group of learners:

- Undergraduate students

B. Curriculum and Pedagogy

1. Curriculum

Module	Contents
1	Introduction to Financial Accounting <ul style="list-style-type: none"> • Accounting Concepts • Introduction to GST • Working of CGST / SGST / IGST
2	Financial Accounting Basics <ul style="list-style-type: none"> • Company Creation • Accounts Configuration • Accounts Classification • GST Rates • Accounts Master Creations • Voucher Types and Classes
3	Financial Accounting Advanced <ul style="list-style-type: none"> • Final Accounts • Bank Reconciliation Statement
4	Inventory <ul style="list-style-type: none"> • Introduction to Inventory • Stock Groups • Stock Categories • Stock Item • Reorder Levels • Locations / Go downs Units of Measure • Price List • Tariff classification • Dealer Excise opening stock • Pure Inventory Voucher • Entry of Pure Inventory Voucher • Bill of Material • Purchase and Sales Order • Invoice Entry • Foreign Exchange Transactions
5	Business Management with GST <ul style="list-style-type: none"> • New Year Books

	<ul style="list-style-type: none"> • MIS Reports • Budget Management • Scenario Management
6	Document Printing of GST <ul style="list-style-type: none"> • Printing • E-Way Bill in GST • Printing Configuration for Vouchers • Printing Reports
7	Software Maintenance & Upgrades <ul style="list-style-type: none"> • Upgrades of ERP software for GST • Data Maintenance • Import & Export of Data Security
8	TDS <ul style="list-style-type: none"> • Introduction to Tax Deducted at Source (TDS) • TDS in Tally • TDS Masters • Vouchers / Transactions • Advance to a Party • TDS Reports • TDS Return • TDS E-Return • TDS Outstandings • Exception Report
9	Introduction to Payroll <ul style="list-style-type: none"> • Introduction to Payroll • Payroll • Payroll Information • Employee Group • Employee • Salary Details • Units • Attendance / Production Type • Voucher Types in Pay Roll
10	<ul style="list-style-type: none"> • Working with GST Regime • How To Create a Company & Purchase /Sales Entry for GST Purpose • Multiple Tax Rate Entry & Tax Payment for GST Purpose • How To Create Service Tax Entry • On Selling Single Item At Different Prices How To Apply GST At Different Tax Rate • CGST/SGST/IGST • GST Filling

C. Requirement of the Resources

- Expert to write and deliver the content on GST

- Laboratory setup with appropriate hardware and software to learn GST

D. Assessment

Evaluations are in the form of Computer Based Examination consisting of Multiple Choice Questions of 50 marks with 40% passing

E. Industry Visits:

- No visits proposed