



GUJARAT TECHNOLOGICAL UNIVERSITY

Syllabus for Bachelor of Vocation (B.Voc), 6th Semester
Branch: Banking, Financial Services and Insurance
Subject Name: Accounts Executive (On – Job – Training)
Subject Code: 1162107

**With effective
from academic
year**

Teaching and Examination Scheme:

Teaching Scheme			Credits C	Examination Marks				Total Marks
L	P	OJT		Theory		Tutorial/ Practical		
			University exams (ESE)	Progressive Assessment (PA)	External Practical /viva Exam (ESE)	Internal evaluation Practical /viva Exam (PA)		
-	-	15	15	-	-	100	100	200

L- Lectures; P- Practical; OJT- On Job Training; C- Credit; ESE- End Semester Examination; PA- Progressive Assessment

Content:

Sr. No.	Content	Hrs.
1	Taxation related concepts : Examine basic concepts like due date, previous year, assessment year, rates of taxes, TDS and TCS rates, time of deduction/collection • Comply with TDS/TCS provisions, advance tax and filing of return of income • E-filing tax returns	35
2	Understanding GST Concepts : Comprehend the fundamental concept of GST, Differentiate between taxable and non-taxable supply, Recognize the applicability of SGST, CGST and IGST, Charge of GST including composition levy, Explain how IGST is levied, Exemptions of GST, Apply the process of making tax payment to the Government, E-Filing Returns	35
3	Registration under GST : Evaluate the PAN based Registration Process, Differentiate between single registration and multiple registrations for different business vertical List the details that are to be furnished during registration, Identify common mistakes made during registration, Differentiate between Taxable Person vs Registered Person, Identify the Registration Timelines – Migrations, Record the benefits of registration	40
4	Calculation of Tax Liability : Illustrate the concept of input credit, Evaluate Input Tax Credit eligibility using case studies, Identify set-offs under GST wherever applicable, Differentiate between consideration and valuation	30
5	Payment under GST and Return filing : Identify the types of payment, Modes of payment, Rules of collection of taxes, Practice preparing different Challans, CPIN & CIN, Compare TDS and TCS, Recognize and calculate the tax liability based on various case studies, List the penalties for late payments, Practice on the process of online payment, Return filing under GST	35
6	Maintain Integrity and Ethics : Employ fair practices and refrain from indulging in unfair trade and/or corrupt practices, Manage and maintain records meticulously, Protect customer’s information, Protect data and information related to business or commercial decisions, Avoid misrepresentation or misinformation, Avoid defaming products and services of competition	25
Total		200

Course Outcomes:

After completion of the course students will be able to



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- (1) Ascertain different types of tax liabilities, evaluate tax compliance documents and prepare tax challans and make tax payments.
- (2) Seek and receive income tax declarations from employees, calculate net salaries after deductions, prepare salary statements giving details of earnings and deductions.
- (3) Verify the receipt / payments related documents and record the receipt / payment transactions in the book of accounts, prepare reconciliation statements and execute cash and inventory management.
- (4) Obtain and verify documents related to purchases / sales and pass accounting entries in journals.
- (5) Communicate effectively with customers, superiors and colleagues, maintain service orientation and achieve customer satisfaction.
- (6) Maintain integrity of transactions to ensure security of data and practice ethical behavior.