



GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Vocation/Diploma in Vocation

Level: Under Graduate

Branch: Financial Services and Insurance

Subject Code: BV01021071

Subject Name: Accountant Executive

w. e. f. Academic Year:	2026-27
Semester:	1
Category of the Course:	On-Job Training

Prerequisite:	Basic understanding of commerce/finance principles.
Rationale:	The primary reason for this OJT is to transition from classroom-based theoretical knowledge to a live Practical knowledge of Account Executive's work. While academic study provides the framework for understanding Accounting and financial principles.OJT allows for the immediate application of these concepts in real-time business practices, such as Real-Time Cash Flow Visibility, Dynamic Working Capital Management, Live Regulatory Filing etc.

Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes
01	Understand the core principles of double-entry bookkeeping, matching concepts, and the structure of an organization's Chart of Accounts and preparation of Financial statement.
02	Comprehend statutory tax structures, including the mechanisms of Goods and Services Tax (GST), Input Tax Credit (ITC), and Tax Deducted at Source (TDS) brackets.
03	Apply accounting rules to record, classify, and post high-volume daily business transactions using ERP software like Tally Prime, Zoho Books, or SAP.
04	File timely statutory tax returns and generate mandatory compliance documents, such as E-Way bills and electronic invoices, on government portals.

Teaching and Examination Scheme:

Teaching Scheme (in Hours)			Total Credits L+T+ (PR/2)	Assessment Pattern and Marks				Total Marks
L	T	PR	C	Theory		Tutorial / Practical		
				ESE (E)	PA / CA (M)	PA/CA (I)	ESE (V)	
0	0	12	6	00	00	100	100	200

Course Content:

Unit No.	Content	No. of Hours	% of Weightage
1.	Meaning of Account Executive and role like: Daily Ledger Maintenance, Preparation of Financial Statements, Statutory Tax	50	25%



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	Compliance, Cash Flow & Working Capital Management, Financial Records and Reports preparation etc.		
2.	Corporate Financial Reports preparation as per Companies Act-2013: Meaning and Importance of Corporate Financial Reports, How to prepare Profit and Loss Account and Balance-sheet with schedules.	50	25%
3.	How the Accounting Rules are applied practically?, How the financial transactions are recorded now a days with the help of ERP Software like Tally Prime, Zoho Books, or SAP etc.	50	25%
4.	Meaning of Direct and Indirect Taxes, Meaning and Concepts of Income Tax Act and GST Act, TDS, TCS etc. , Different portals of taxes, How to file returns etc.	50	25%
Total		200	100

Suggested Specification Table with Marks (Theory):

Distribution of Theory Marks					
R Level	U Level	A Level	N Level	E Level	C Level
NA	NA	NA	NA	NA	NA

Where R: Remember; U: Understanding; A: Application, N: Analyze and E: Evaluate C: Create (as per Revised Bloom's Taxonomy)

References/Suggested Learning Resources:

- (a) **Books:** Taxmann's Financial Accounting & Analysis (by Dr. Narender L. Ahuja & Dr. Varun Dawar): An essential corporate guide covering the preparation, use, and structural analysis of final financial statements alongside real-life scenario breakdowns.
Taxmann's Financial Accounting (by CMA M.N. Arora, Dr. K.V. Achalpathi & Dr. S. Brinda): A student-friendly textbook focusing on the baseline accounting process, matching concepts, journalizing, and computer-assisted final account setups.
Singhania, V. K., & Singhania, K.: Direct Taxes Law and Practice, Taxmann Publications Pvt. Ltd. (Latest Edition)
Taxmann Publications Pvt. Ltd.: Income Tax Act, 1961 (Bare Act), Taxmann Publications Pvt. Ltd. (Latest Edition)

(b) Open source software and website:

<https://www.incometax.gov.in/>
<https://ewaybillgst.gov.in/>
GST Portal – <https://www.gst.gov.in>
[TallyPrime Free Trial Program](#)

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