

PART-A : Introduction			
Program : Certificate Course		Class :	Year : 1st Year
Session : 2025 –26			
Subject : SEC			
1.	Course Code		
2.	Course Title	E- Accounting & Taxation with GST	
3.	Course Type	SEC	
4.	Pre-Requisite	Nil	
5.	Course Learning Outcomes (CLO)	<p>On successful completion of this course, the students will be able to:</p> <ol style="list-style-type: none"> 1. Understand financial accounting concepts, principles, and standards. 2. Prepare and analyze financial statements. 3. Apply tax laws and regulations to individual and business taxation. 4. Calculate tax liabilities and prepare tax returns. 5. Analyze financial data for decision-making purposes. 6. Understand accounting information systems and internal controls. 7. Apply accounting and taxation principles to real-world scenarios. 	
6.	Expected Job Role / career opportunities	<ul style="list-style-type: none"> • Provide tax advisory and compliance services. • Financial management, billing, and reimbursement. • Chartered Accountant/ Certified Public Accountant. • Work with government tax departments, such as income tax or sales tax. • Financial planning, accounting, and tax for tech companies. 	
7.	Credit Value (Theory)	3 Credit	
8.	Total Credit Value	3 Credit	
9.	Total Marks	Max. Marks : 100	Min. Passing Marks : 35

PART B : Content of the Course (Theory)		
Total No. of Lectures:15 Hrs., L – T – P : 1 – 0 – 0		
Unit	Topics	No. of Lectures
I	Introduction to Accounting : 1. Meaning and definition of E-Accounting. 2. Difference between traditional accounting and E-Accounting. 3. Types of Accounts & Users of Accounting Information 4. Components of an E-Accounting system, TALLY Practical Activity- <ul style="list-style-type: none"> • Provide sample financial statements and ask students to analyze the data. • TALLY hand on practice 	15
II	Introduction to Taxes : 1. Types of Taxes: Direct & Indirect with GST. 2. Theoretical knowledge of various heads of Income Tax and GST. Practical Activity- <ul style="list-style-type: none"> • Provide data and ask students to calculate tax liabilities. • Procedure for filing GST Return • Filing of ITR 	15
III	Computation of Tax : 1. Procedure of tax assessment and types of tax assessment. 2. TDS and Tax Refund Procedure. Practical Activity- <ul style="list-style-type: none"> • Provide scenarios with different income sources and deductions and ask students to calculate taxable income. • Procedure ITR Challan and E-challan • Payment of TDS 	15
Keywords/Tags: <i>Business, Profession, Accounts and Final Accounting, Income Tax, Indirect Taxable Income and tax assessment</i>		

Part C-Learning Resources	
Text Books, Reference Books, Other resources	
Textbooks : 1. HC Mehrotra and Prof V.P. Agrawal, “Income Tax Law & Accounts” Sahitya Bhawan Publications, Agra 2. Shripal Sakhlecha, “Income Tax Law and Accounts” Satish Printer Indore. 3. HC Mehrotra and Prof VP Agrawal, “GST & Customs duty” Sahitya Bhawan Publications, Agra. 4. Shripal Sakhlecha, “Goods & services tax and Custom Duty” Satish Printer Indore. 5. Modi, Gupta and Gupta, “Goods and Services Tax and Custom Duty”, SBPD Publication, New Agra.	
Reference Books : 1. Singhania V.K. “Students Guide to Income Tax”, Taxmann publication, New Delhi. 2. Singhania V.K. “GST & Customs Law”, Taxmann Publication, new Delhi. 3. Bansal K.M. “GST & Customs law”, Taxmann publication, New Delhi.	
Suggestive digital platforms web links: 1. https://www.gst.gov.in 2. https://www.icmai.in 3. https://www.cleartax.in	

Part D- Assessment and Evaluation		
Suggested Continuous Evaluation Methods:		
Internal Assessment: No Internal Assessment	Class Test Assignment/Presentation	Nil
External Assessment: University Exam Section: Time : 03.00 Hours	Section (A): Objective Type Questions	10 Marks
	Section (B) : Short Questions (200 Words Each)	40 Marks
	Section (C): Long Questions (500 Words Each)	50 Marks
Any remarks/suggestions:		