



Bharat Shikshan Sanstha's  
**Shri Chhatrapati Shivaji College, Omerga**

Tq. Omerga Dist. Osmanabad - 413606 (MS), India

(Affiliated to Dr. Babasaheb Ambedkar Marathwada University, Aurangabad) | NAAC Reaccredited 'B' Grade



## Department of Commerce

### CERTIFICATE COURSE IN GST ACCOUNTING

Course Code – CCGA-02

#### INTRODUCTION

Goods and Service Tax (GST) was introduced as a reform to simplify and standardize the taxing system in India. This new system of tax imposed on July 2017. There is need to adopt the skill and practices of this new tax system in the higher education to support the programs. Department of Commerce created the separate Board of Study to frame the syllabus and to monitor the course on GST. The committee met in the meeting at IQAC cell and discussed the issues on GST certificate course. The structure of the committee is

- |   |                                     |
|---|-------------------------------------|
| 1. Dr. Sanjay Aswale, HOD Commerce          | - Chairman of the Board of Study    |
| 2. Dr. Keshav Lengae, Assisitant Professor  | - Member                            |
| 3. Dr. Ajit Ashte, Assistant Professor      | - Member                            |
| 4. Dr S. B. Chandanshiv, Senate Member BAMU | - Invited University Representative |
| 5. Mr. Megharaj Bababde, - Tax Consultant   | - Invited Business Expert           |
| 6. Mr. Appa Sawant – Chartered Accountant   | - Invited Subject Expert            |

#### SYLLABUS

##### OBJECTIVE OF THE COURSE:

There has been a large gap in skilled professionals and new job opened in the trade and commerce. In this context the following objective is framed in this syllabus.

- To make the students aware about the GST Accounting though Tally.

##### Unit- I Introduction of GST (Theory)

**12 Period**

Introduction to Indirect Taxes and different between Direct and Indirect taxes, Introduction to Goods & Service Tax (GST), Registration under GST, supply of goods and services under GST, Interstate and intra state transaction, Levy of CGST, SGST & IGST, exemption from GST.

##### Unit-II Tax Authorities

**08 Period**

Return of Income, Procedure of assessment, types of assessment, Appeals of revision.

##### Unit-III Problems on GST Accounting & Records

**10 Period**

Practical preparation of Tax invoices with CGST & SGST (Calculation of input tax and output tax and total GST liability through tax invoices turnovers)



Journal Entries and ledger posting with GST transaction (up to level of interpretation of ledger to find out liability)

**Unit IV – Introduction of Tally ERP (GST)**

**10 Period**

Introduction of Tally, create Input & Output tax Ledger and Ledger Creation, Voucher type, Voucher entry, Trial Balance, Balance sheet, P/L account, stock summary, HSN code, Debit and credit note.

**Structure of Evaluation**

**Total Marks = 200**

**1. Question Paper –I**

MCQ type – 50 questions each 02 marks = 100

**2. Practical on Commuter**

05 Practical's each 20 marks = 100

Evaluation	Total Marks	Passing Marks	Grade
Theory	50 Marks	25	D = < 40% =Failed
Practical	50 Marks	25	C = > 50%
Internship & Field Project	100 Marks	50	B = > 60%
			A = > 70%

*Dr. Sanjay Aswale*  
IQAC –Coordinator  
IQAC Co-ordinator  
SCS College, Omurga

*[Signature]*  
PRINCIPAL  
Shri Chhatrapati Shivaji College  
Dist. Osmanabad.